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REPORT

OF THE

SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, CONFEDERATE STATES OF AMERICA,
Richmond, May 2, 1864.

HON. THOMAS S. BOCOCK,
Speaker of House of Representatives:

SIR: I have the honor to submit the following report of the condition of this Department on the 1st of April, 1864:

The receipts into the Treasury for the two quarters ending on that day are as follows:

4 per cent. call certificates, act March 23, 1863,	$ 1,343,000 00
4 per cent. coupon bonds, act March 23, 1863,	40,473 90
4 per cent. registered stock, act February 17, 1864,	250,000,000 00
5 per cent. call certificates, act March 23, 1863,	38,812,500 00
6 per cent. bonds and stocks, act March 23, 1863,	12,043,000 00
7 per cent. bonds and stocks, act Febr'y 20, 1863,	2,361,300 00
8 per cent. registered stock, act May 16, 1861,	190,100 00
8 per cent. bonds, act August 19, 1861,	26,650 00
8 per cent. bonds and stocks, act February 20, 1863,	2,194,600 00
6 per cent. cotton interest bonds, act April 30, 1863,	6,160,000 00
Premium on same,	2,815,000 00
War tax,	59,406,724 01
Treasury notes,	265,690,928 50
Sequestration,	3,000,787 37
Carried forward,	$644,085,063 78

Brought forward,	$644,085,063 78
Repayments by disbursing officers,	42,772,222 42
Customs,	441,094 32
Overseers' exemption and tax on non-combatants,	595,036 95
Export duty on cotton,	14,322 50
Patent fund,	26,957 00
Interest on loans,	4,208 71
Deposited under twelfth section act February 17, 1864, by States,	471,300 00
Deposited under eighteenth section act February 17, 1864,	367,600 00
Miscellaneous,	2,615,475 55
Total,	$691,393,281 23

The expenditures during the same period are as follows:

War Department,	$238,572,374 25
Navy,	10,853,723 27
Customs,	26,325 93
Civil, miscellaneous and foreign intercourse,	5,611,299 00
Public debt,	128,046,836 59
	$383,110,559 04
Balance in Treasury,	$308,282,722 19

This balance is made up as follows:

Notes funded and on hand for cancellation,	$250,000,000 00
Notes returned by disbursing officers,	42,000,000 00
Balance cash in hand, about	16,000,000 00

The public debt on the 1st April, 1864, was as follows:

Funded.

Act February 28, 1861, 8 per cent.,	$ 15,000,000 00
Act May 16, 1861, 8 per cent.,	8,891,700 00
Act August 19, 1861, 8 per cent.,	100,000,000 00
Act April 12, 1862, 8 per cent.,	3,182,850 00
Act February 20, 1863, 8 per cent.,	95,763,700 00
Act February 20, 1863, 7 per cent.,	66,318,550 00
Act March 23, 1863, 6 per cent.,	11,646,200 00
Act April 30, 1863, 6 per cent.,	8,393,000 00
Amount carried forward,	$309,196,000 00

Brought forward, - - - -		$309,196,000 00
To which must be added the following call certificates outstanding, to wit:		
Act December 24, 1861, 6 per cent., - - -	$40,439,170 00	
Act March 23, 1863, 4 per cent., - - -	1,825,000 00	
Act March 23, 1863, 5 per cent., - - -	72,074,100 00	114,338,270 00
7.30 interest-bearing Treasury notes, - -		99,996,400 00
Total, - - - - -		$523,530,670 00

Unfunded.

Act March 9, 1861, interest notes $3.65, -	$ 534,500 00
Act May 16, 1861, two year notes, - -	8,204,575 00
Act August 19, 1861, general currency,	154,356,631 00
Act April 17, 1862, denomination $1 and $2, -	4,516,509 00
Act October 13, 1862, general currency, -	118,997,321 50
Act March 23, 1863, general currency, - -	511,182,566 50
Total, - - - - -	$797,792,103 00
From this is to be deducted the amount of repayments of old currency by disbursing officers, and also the amount of notes received for four per cent certificates, which are in the Treasury awaiting cancellation, - - -	292,000,000 00
	$505,792,103 00

The balances of appropriations not drawn on 1st April, 1864, were:

War Department, - - - -	$502,329,110 21
Navy Department, - - - -	33,046,775 79
Civil and miscellaneous, including customs, -	72,865,683 39
Total, - - - - -	$608,241,569 39

The estimates submitted by the various Departments for the support of the Government to the end of the calendar year, say 31st December, 1864, are as follows:

Legislative, - - - - -	$ 245,625 00
Executive, salary of President, &c., - -	37,350 00
Treasury Department, - - - -	22,508,462 50
Amount carried forward, - -	$22,791,437 50

Brought forward, - - - - -	$ 22,791,437 50
War Department, - - - -	483,131,598 00
Navy Department, - - - -	10,059,923 78
State Department, - - - -	44,914 00
Department of Justice, - - - -	347,991 58
Post Office Department, - - - -	165,583 40
Total, - - - - - -	$516,541,448 26

The foregoing statements show that the estimates in December last for the six months ending July 1st, 1864, are greatly beyond the requirements of the Government. It appears from them that the whole expenditure for all branches of the Government for the six months ending April 1, 1864, amounted to $255,563,722, and that the unexpended balance then standing to the credit of appropriations was $608,241,569. The anticipated tax upon the currency, which was to accrue on the 1st of April, doubtless kept back requisition for debts accruing since the 17th of February, when the tax act was passed. It would be proper, therefore, to add, for this item, about seventy-five millions to the expenditure. The total expenditure for the six months would then be about three hundred and thirty millions, and the balance to the credit of undrawn appropriations would be about $523,000,000.

These figures establish the conclusion that the money appropriated for the six months ending July 1, 1864, will not be required, and that the excess may be applied to diminish the appropriations required for the six months ensuing the 1st of July, 1864. It appears that the monthly expenditures, at the outside, average about fifty-four millions, and consequently for the three months to ensue from April 1 to July 1, 1864, the proper expenditure of those three months would be, - - - - - - - $162,000,000

But to this must be added the item already explained of amount of debts suspended on account of the anticipated tax on the currency, say - -	75,000,000
This aggregate, - - - -	$237,000,000
Deducted from the total balance of undrawn appropriations, - - - - -	608,241,569
Leaves this balance, - - - -	$371,241,569

available for expenditures for six months beyond July 1, 1864.

It should further be observed that the estimates, submitted by the departments, are made with relation to the present rate of prices. If that rate can be reduced, a corresponding reduction could be made in themselves.

The first and most important inquiry, therefore, is as to the probability of a reduction of prices. All the financial measures proposed to and adopted by the last Congress looked to this result. The scheme offered by the Secretary of the Treasury and that adopted by Congress both sought by different means to effect the same object. Which

of the two would have proved most successful, it would serve no useful purpose to consider. It is the plain duty of the Government to execute the scheme adopted by Congress, and every effort has been directed to its successful prosecution. It is yet too early to perceive all the results which it will effect; but it is quite clear already that the reduction of the currency which it will produce is great and decided.

On the 1st of April, when the reduction was to commence, the whole issue of general currency (represented by the treasury notes bearing no interest) amounted to about eight hundred millions. Of this amount, fifty millions were probably at the credit of the different disbursing officers throughout the Confederacy, leaving seven hundred and fifty millions as the actual circulation. Of this amount, about two hundred and fifty millions have been funded east of the Mississippi; and it may fairly be presumed that fifty millions more will be funded west of the Mississippi; thus leaving in circulation four hundred and fifty millions. The depositaries were directed to discriminate in their reports between the notes of one hundred dollars, and those under one hundred which have been funded. Only a few of them have made reports in which this direction has been complied with, most probably from want of time to separate notes. But those few are in the cities where the hundred dollar notes would be likely to accumulate. They disclose the remarkable fact that less than one-half, in some cases not more than one-third, of the notes funded are one hundred dollar notes. It may be assumed, therefore, that not more than one-half of the whole amount funded consists of one hundred dollar notes. By the terms of the currency act, these notes are thrown out of circulation after April 1, and are taxed ten per cent. per month until extinguished. It is important, therefore, to ascertain the amount of those now outstanding.

The whole amount of one hundred dollar notes, issued to the 1st of April, 1864, was three hundred and eighteen millions. It is probable that of the fifty millions of dollars remaining at that date to the credit of disbursing officers, a large proportion is represented by these notes, say forty millions, thus leaving two hundred and seventy-eight millions of them in circulation. Deduct from this sum one-half the total amount funded, which as already stated consists of one hundred dollar notes to wit: one hundred and fifty millions, and there are left unfunded one hundred and twenty-eight millions of these notes. This sum, therefore, constitutes that remainder whose amout we have been seeking, and is to be deducted from the four hundred and fifty millions left as the entire circulation after the funding. The result is that the whole currency would then stand at three hundred and twenty-two millions. Deduct from this balance the tax of one-third which is imposed by the currency act, and the actual currency left in circulation is two hundred and fourteen millions and a fraction.

It is only necessary for the public mind to apprehend fully this state of things, and it would seem impossible to avoid a great and sudden fall of prices. This fall has been checked by the unfortunate feature of leaving the five dollar notes current. Sellers, particularly

of necessary articles, have had the excuse of demanding an indemnity for the future tax on these notes; but the time is at hand when they will share the fate of other notes, and the entire old currency must disappear. Another reason, which has checked the reduction of prices of articles of prime necessity, is the exoneration of the planting and farming classes from taxes They have thereby been enabled to retain their products. But when the whole scheme of Congress shall go into full operation, say 1st of July, the reduction of currency will be so great that it is scarcely possible that prices can be maintained at existing rates.

The conclusion, then, seems fair, that if the currency can be restrained within the limits to which it has been reduced, tho estimates called for by the Departments may be greatly reduced. This result will depend upon the extent to which the new issue of treasury notes is carried. The law directs the issue of two dollars of new notes for every three dollars held in private hands, with the exception of one hundred dollar notes and notes under five dollars. It also authorizes the Secretary of the Treasury to issue in the same manner two dollars for every three dollars received at the Treasury, under the provisions of the currency act. Assuming the figures above stated as probable estimates of the result of funding, the amount of new currency to be issued for exchanges with private parties will be $214,000,000; and the issues authorized to be made for the use of the Government would amount to two-thirds of $300,000,000, or $200,000,000. The aggregate of these two would carry up the currency again to $414,000,000. This amount is more than twice the sum which in previous reports I have shown to be requisite for the entire circulation. With such an expansion, prices could not be expected to fall to the proper standard, and the conclusion seems inevitable, that one or other of these sources of expansion must be restrained. The currency act has distinctly guarantied to the holders of currency the right to receive new issues upon the abatement of one-third from the old, and this right cannot justly be impaired. It should only be dealt with, therefore, by offering to the holders of these notes a security which they might prefer to the new issues. Possibly, this might be done by giving them an option to exchange their notes for four per cent. bonds free from taxation. This freedom from taxation would be an equivalent for the reduction of one-third, to which their notes had been subjected, and if this plan were accepted, equality between these holders and those who had already funded their notes in four per cents. might be restored, by granting them the privilege of exchanging their four per cent. taxable bonds for untaxable, at a reduction of one-third. The compensation to the Treasury would be found in the amount which would thereby be paid in money, instead of four per cent. bonds, for the taxes of the present year.

This arrangement, however, with individuals, if left as it should be, to their choice, would be beyond the control of the Government. The other source of issue, namely, that by the Government, is the one which is under its complete control. It is the restraint of this alone

which will enable it to prevent a new redundancy of circulating medium. It therefore becomes an inquiry of vital importance, to ascertain how far this restraint can be carried Obviously, it depends upon the extent and availability of the other means furnished by Congress for supplying the demands of the Government.

The means which have been already provided by Congress (over and above the issue of new treasury notes) are three, namely: the sale of $500,000,000 of six per cent. bonds, certificates of indebtedness, and taxes.

1. The six per cent. bonds authorized by Congress offer so desirable a security, that it may reasonably be expected that they will be taken up to the full extent of the available capital of the country. The mechanical arrangements required for the issue of bonds with so many coupons will delay their issue until the month of May. In the meantime, to support the Government during the month of April, and to pay off the accumulation of public indebtedness, which arose from the indisposition to accept payments in old currency, since the passage of the currency act, it became necessary to exercise the authority to issue new treasury notes. At the date of this report, $38,000,000 have been issued, and $10,000,000 in $500 notes are prepared for issue, and this issue must be continued until the bonds can be sold. They have already been advertised, and will be offered for sale early in May, and it is hoped that the proceeds of their sale will supply means for supporting the Government, without resorting to the authority to issue treasury notes.

2. The next means of supply provided by Congress is through certificates of indebtedness. These certificates offer another desirable security, and would seem to be peculiarly available for making purchases. They are payable in specie, two years after peace, and bear six per cent. interest. It is of the utmost importance that the various purchasing officers of the Government should use these certificates, instead of calling upon the Treasury for new issues of notes. It is so much easier, however, for both buyer and seller to deal in notes, that the temptation to call for them is invincible, and can only be restrained by an absolute refusal to furnish them. The experience of this Department has shown that an authority given to it to issue treasury notes as an alternative for bonds, results in compelling it to furnish the notes, whatever may be its own opinion as to the inexpediency of the issue. It is in this way that the late redundancy of the currency was produced. As far back as May, 1861, when the first issue of bonds and treasury notes jointly was authorized, the Secretary used every effort in his power to induce the various purchasing officers to make use of bonds instead of treasury notes. This effort was continued, under the act of August, 1861, and he even ventured upon the compulsory method of holding back his warrants on requisitions, unless bonds would be accepted instead of treasury notes. The pressure, however, for the notes became so great that he was unable to resist it. In these circumstances, he distinctly presented to Congress the evils which must follow the expansion thus produced, and during the session of September, 1862, urged upon them to take immediate mea-

sures to absorb the redundant currency. Embarrassed, as Congress then was, with supposed constitutional difficulties in the way of levying a tax, a large forced loan was the only alternative which could be offered. This alternative was rejected; and it was not until April, 24, 1863, that a tax adequate to the wants of the country could be imposed, and this tax was so complex and intricate, that its collection could not be fairly set in action until the following October. The only tax laid before this was the war tax of August, 1861, of one-half of one per cent. on property; and small as this was, all the States except three intervened, and paid the amount due by their respective citizens by the issue of their own securities. Even under this pressure, the Government succeeded in effecting a foreign loan of $15,000,000, at a time when the Northern government, with all its resources, and with a commerce open to the whole world, was unable to effect one. If the Treasury Department had been permitted to apply this money to the support of the currency, its excessive issue and consequent depreciation would have been postponed, if not prevented. But the pressing demands of the Government for munitions of war, and for expenditures abroad for the army and navy, consumed the entire proceeds of the loan. An effort was then made to combine the credit of the individual States with that of the Government, with a view to procure further means to call in the circulation. That effort failed to receive the support of some of the States, and before that support could be propitiated by further efforts, military reverses put an end to all hope of present relief from foreign loans. In the meantime, many of the States entered upon the same field of credit, issued large amounts of bonds and treasury notes, and the result was that expansion which has just been remedied, and which ought not to be permitted to recur.

The financial measures adopted at the last session of Congress have given the country a new starting point. The currency is once more brought within bounds, and it is most earnestly urged upon Congress so to fence around those bounds that they cannot be passed. This can only be done by a careful revision of every appropriation, and by admitting only such as are absolutely necessary, by a steady refusal to increase the volume of the currency, and by providing sufficient other means to meet the appropriations which shall be made.

3. This brings us to the consideration of the remaining means of supply which have been supplied by Congress, namely: taxes. This source of supply is in fact the foundation of all the others; without it they cannot be sustained. Two kinds of taxes have been provided, those in money and those in kind. The money taxes to be paid during the current year have been devoted by Congress almost entirely to the support of the currency. The tax-payers are allowed to pay their taxes with the four per cent. bonds and certificates, in which the currency has been funded. It is presumed that every taxable party has supplied himself with bonds to the estimated amount of his tax; and if there be cases of deficient provision, doubtless they will be supplied from surplus amounts funded by others, and offered for sale in the market. It is probable, therefore, that no material aid will be de-

rived by the Treasury during the present year from any taxes but those in kind.

This seems to be an unfortunate feature in the tax act. Payment into the Treasury of treasury notes, is a necessary instrument to their proper circulation. Without the aid of such an instrument, the currency of the notes depends entirely upon consent. They are deprived of one of the essential elements of value, namely: general demand. The new notes, not being required to pay taxes until next January, lose this valuable incident during all that interval, and must obtain currency entirely from the good will of the community. Another equally serious difficulty arises from the same cause. The planting interest, whenever it is beyond the reach of the enemy, is prosperous, and can contribute to the public wants as largely as any other. The tax law requires from it a tax in kind of ten per cent. on its annual produce, and of five per cent on capital; but it allows the tax on the produce to be set off against the tax in money, and it ensures the extinguishment of the money tax by valuing the produce at its present price, while the capital is valued at prices of 1861. It follows that the planters are relieved from any necessity to provide themselves with treasury notes, and may withhold from the market their produce at pleasure. It follows, also, that the prosperous are favored with a discount, while the unfortunate, whose farms have been desolated, are required to pay upon the value of their capital without any relief from crops. It would seem more just to reverse such a rule, and to require a larger contribution from those whose property has been protected at the expense of the others.

Proceeding on the same general grounds, the tax act further exonerates from the income tax of the present year, all property upon which a capital tax shall be paid; but it makes no such discrimination in assessing the capital, as is made in favor of agricultural property. All property and income, not agricultural, is assessed at present rates. In another connection, I will invite your attention to the injustice of these inequalities. My object now is to induce a reconsideration of this portion of the tax act.

It has already been shown that, as the act now stands, no pecuniary aid is afforded to the Treasury during the present year, and that unless sufficient supplies shall be derived from sales of bonds and from certificates of indebtedness, there will be nothing left but a resort to new issues of treasury notes. It is therefore of the utmost importance to call into requisition every possible means of preventing such a calamity. The taxes offer the most appropriate and efficient means and can be made to contribute largely by simply repealing so much of the tax act as allows income taxes, whether in kind or in money, to exonerate from the tax on capital. The tax of ten per cent. on the planter's income, leaves him an abundant surplus for his support, and, if justly considered, is greatly less than the tax which other interests are required to pay on capital. Let the two be compared, and this will at once be manifest. As a general rule, the interest of money represents the usual income of capital. A tax of ten per cent., then, on the income of one hundred dollars, would amount to sixty cents, while a tax of

five per cent. on the capital would be five dollars. It will be said, however, that the tax in kind, being upon gross products, must be rated at more than the nett income or interest on other property. Let this be admitted, and assume that the tax on gross income is double the amount of a tax on nett, and we still have the inequality of five dollars against one dollar and twenty cents. But when to this inequality is added that produced by assessment, at the two rates already explained, the inequality amounts to injustice. The proper remedy for the whole is to be found in an equal tax upon all capital and upon all income at the same basis of assessment. The present system of taxation is so cumbrous and intricate, that delay and disappointment will be its inevitable results; and whenever another tax bill is framed, I would renew my former recommendation, and urge that it be a simple tax upon property and incomes. At present I will limit my recommendation to the repeal of the following provisions of the last act:

1. That which allows the value of the tax in kind to be deducted from the tax of five per cent. on agricultural property.

2. That which repeals the income tax for the present year on incomes derived from property taxed as capital.

3. That which discriminates as to the date to which assessments are to have reference.

The taxes in kind, levied by the last tax act, appeared to me to embrace (and with much propriety) another subject matter, namely: gold and silver in the form of coin, gold dust or bullion. Some embarrassment in reaching this conclusion was experienced from apparently conflicting provisions of the tax and asssessment acts. The latter directed coin to be assessed at its value in Confederate Treasury notes, unless otherwise provided in the law imposing the tax. The former act placed in one and the same class, coin, gold dust and bullion, and imposed a tax of five per cent. upon the "amount." The word "amount" as to coin was susceptible of two meanings, namely, the sum stamped thereon, and the actual quantity of metal. The other members of the class were free from this ambiguity and could only be rated by quantity. It seemed to follow that the same meaning must attach to all the members of the same class. This conclusion was strengthened by the direction to rate sterling exchange (which is usually treated as a correlative of coin) at its value in Treasury notes, and by the further direction, already noticed in the assessment act, to assess coin in the same way. It was obvious that the holder of coin would suffer no injury by contributing such portion of his coin in kind, as under any circumstances he was bound to furnish sufficient Treasury notes to purchase. It was thought probable that the tax in kind was intended by Congress to relieve the Government from the obnoxious duty of depreciating its own currency. The tax levied in this form is also more beneficial, as it will secure to the Government a portion of those large amounts of coin which have fled from the plundering hand of the enemy and have found its protection; and further as it will enable the Government to meet such demands for coin as occasionlly arise.

There is another portion of the tax act to which I would respect-

fully direct the attention of Congress. A tax is imposed upon the capital stocks of all banks and other corporations, and another is laid upon all solvent credits.

The effect of these two enactments is to tax the capital of any corporation as stock, and then again to tax the securities in which the capital is invested. Banks of issue would be taxed even beyond this. Their issues, like their capital, are invested in securities. If these issues should be extended to twice the capital (as many of them are permitted by their charters to do,) the bank would have to pay a tax of five per cent. on its capital, and then of five per cent. more on the total amount of credits in which its issues have been invested, amounting together to fifteen per cent. on its capital. This result is so manifestly unjust that I concluded that Congress could not have intended it. It probably was supposed that banks came under the exception in favor of any registered business. But this exception does not include banks of issue. I have, therefore, directed the assessors to make assessments in such form as will enable Congress to remedy the difficulty before the tax becomes payable. Several of the banks have applied for relief, and I respectfully commend to your attention a memorial which they have presented to this department, a copy of which is herewith submitted

Another embarrassment in administering the tax act has been encountered in that portion which directs the tax in kind of farmers to be deducted from the tax of five per cent on their capital. If the deduction intended was of the tax in kind of last year, then the planting interest will be entirely relieved from the taxes of last year whilst all other interests have duly contributed. If the reference is to the tax in kind of the current year, then as the money tax is payable in June, and the tax in kind connot be realized until later in the year, it is impossible to deduct the latter from the former. Some explanatory act is respectfully asked.

I cannot leave this subject without specially invoking your attention to the inequality made by the tax bill in the assessment of agricultural and other property. While the latter is assessed at its value in treasury notes, which are acknowledged to be depreciated at least to one third their face, the former is assessed at values which prevailed when treasury notes were nearly at par with specie. This inequality creates discontent in the public mind, and cannot be maintained as just and equal. In all public as well private transactions it is dangerous to depart from the great principles of justice with a view to effect present expediency. Doutless it was supposed that legislation of this kind would reach the speculator and extortioner. But it will be found that most of these classes have escaped the tax by taking refuge in agricultural investments; while thousands of widows and orphans, and loyal citizens, who have invested their all in stocks and securities, are deprived of their means of support. I would respectfully recommend a revison of this section, and the establishment of a uniform rate of assessment.

The report of the Commissioner of Taxes will present the results of the collection of taxes, as far as progress has been made. The amount

collected is $82,262,349 83. The difficulties which are encountered in the collection, can only be estimated by any one who will inspect the mass of papers which are required for each return, and the enquiries necessary to be made of each individual tax-payer. The results of the tax will probably confirm the recommendation already made of a resort to a more simple system of taxation. The frauds and evasions, which cannot be discovered under the present system, are a perpetual drain upon the tax, which is necessarily increased by the number of officers who must be employed in its collection. And after all is done by the Government which is possible, the result is that the most cunning in devices will escape, whilst only the honest and conscientious pay the full and just demands of the law.

In the process of collection, various amendments to the law have been found necessary, which will be brought to your attention in the report of the Commissioner of Taxes, to which I respectfully invite your attention.

The act imposing restrictions on the export of cotton, tobacco, and naval stores, and that prohibiting the importation of articles of luxury, have received the attention which they demanded. Under the first act certain regulations, issued by the President, of which a copy is herewith submitted, will fully exhibit what has been done; and under the second this department has executed the duty imposed upon it as to the limitation within which importations shall be made of articles to be used for wearing apparel. A copy of the instructions issued to the collectors of customs on this subject is herewith submitted.

The customary estimates in detail are hereunto appended.

Respectfully submitted,

C. G. MEMMINGER,
Secretary of Treasury.

DOCUMENTS

ACCOMPANYING THE

REPORT OF THE SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, C. S. A.,
Richmond, March 12, 1864.

The following regulations are prescribed for the government and directions of all officers of the revenue, to carry into effect the provisions of the act to prohibit the importation of luxuries, or of articles not necessary or of common use, approved February 6th, 1864:

1. The importation of articles set forth in the schedule accompanying these regulations is absolutely prohibited.

2. None of said prohibited articles shall be admitted for duty after the 1st of March, 1864, or shall receive a permit to be landed unless it shall be proved to the satisfaction of the collector that they were actually shipped on board of the vessel in which they have arrived before the 1st of March, 1864, without knowledge of the passage of the act aforesaid.

3. In case any prohibited articles shall be on board any ship, vessel, boat, raft or carriage arriving in the Confederate States after said 1st of March, and shall be omitted in the manifest, report or entry of the master or person having charge or command of such ship or vessel, boat, raft or carriage, or shall be omitted in the entry of the goods owned by the owner or consigned to the consignee of such articles, or shall be imported or landed without a permit, the said goods shall be seized and dealt with, and the vessel and parties shall be subjected to the same forfeitures, fines and penalties as in cases of similar omissions, landing, importation, or attempt to land

or import, in relation to articles liable to duties on their importation into the Confederate States.

4. In case any prohibited article shall, after the 1st of March, 1864, be imported into the Confederate States, or shall, after said date, be put on board any ship or vessel, boat, raft or carriage, with the intention of importing the same into the Confederate States; all such articles shall be forfeited, and also all other articles on board the said ship, or vessel, boat, raft or carriage, belonging to the owner of such prohibited articles; and, moreover, the owner thereof shall forfeit and pay double the value of the prohibited articles.

5. The following additional oath or affirmation shall be taken by each master or person having charge or command of any ship or vessel, which shall arrive at any port of the Confederate States after the first day of March, 1864, viz: "I further swear (or affirm) that there are not, to the best of my knowledge and belief, on board (insert the denomination and name of the vessel) any goods, wares or merchandize, the importation of which into the Confederate States is prohibited by law; and I do further swear (or affirm) that if I shall hereafter discover or know of any such goods, wares or merchandize, on board of the said vessel, or which shall have been imported in the same, I will immediately, and without delay, report the same to the collector of this district."

6. Each importer, consignee or agent shall at the time of entering any goods imported after the said first day of March, 1864, take the following additional oath, viz: "I also swear (or affirm) that there are not, to the best of my knowledge and belief, amongst the said goods, wares or merchandize, imported or consigned as aforesaid, any goods, wares or merchandize, the importation of which into the Confederate States is prohibited by law; and I do further swear (or affirm) that if I shall hereafter discover any such goods, wares or merchandize, imported or consigned as aforesaid, I will immediately, and without delay, report the same to the collector of this district."

C. G. MEMMINGER,
Secretary of Treasury.

LIST OF ARTICES *the importation of which is prohibited by an act of Congress, entitled "An Act to prohibit the importation of luxuries or articles not necessaries or of common use." Approved February 6th,* 1864:

Absynthe.
Alabaster and spar ornaments.
Alabata.
Ale, beer and porter.
Almonds, raisins, currants, dates, figs, and all other dried or preserved fruits.
Amber beads.
Anchovies, sardines, and all other fish preserved in oil.
Angora, thibet and other goats' hair, or mohair manufactured.
Argentine, Alabata or german silver manufactured or unmanufactured.
Arrack.
Articles embroidered with gold, silver or other metal.
Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures used for the toilet.
Bananas, cocoa-nuts, pine apples, plantains and oranges.
Bay rum.

Beads of amber, composition or wax, and all other beads.
Benzoates.
Billiard and bagatelle tables, and all other tables or boards on which games are played.
Bracelets, braids, chains, curls or ringlets composed of hair, or of which hair is a component part.
Brandy and other spirits distilled from grain or other materials.
Brooms and brushes of all kinds.
Cabinet and household furniture.
Cabinets of coins, medals, gems and all collections of antiquities.
Canes and sticks for walking, finished and unfinished.
Capers and sauces of all kinds.
Card cases, pocket-books, shell boxes, souvenirs and all similar articles, of whatever material composed.
Carpets, carpeting, hearth-rugs, bedsides, and other portions of tapestry of every kind and description.
Carriages, and parts of carriages.
Cider and other beverages not containing alcohol.
Clocks, and parts of clocks.
Comfits, confectionery, sweetmeats, or fruits preserved in sugar, molasses, brandy or other liquors.
Composition tops for tables, or other articles of furniture.
Compositions of glass, set or unset.
Coral, cut or manufactured.
Cordials, absynthe, arrack, curracoa, krischen-wasser, liquors, maraschino, satiffa, and all other spirituous beverages of a similar character.
Cotton laces, cotton insertings, cotton trimmings, and laces of thread and other materials.
Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, and imitations thereof, when set in gold, silver, or other metal, and when not set.
Dolls and toys of all kinds.
Engravings, bound or unbound.
Epaulettes.
Fans and fire-screens of every description, of whatever material composed.
Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.
Fire crackers, sky rockets, roman candles, and all similar articles used in pyrotechnics.
Galloons, laces, knots, stars, tassels, tresses, and wings of gold or silver, or imitations thereof, except when intended for uniforms of officers in the military and naval service.
Glass, cut.
Glass, colored, stained or painted.
Grapes, plums and prunes, and other fresh fruit when put up in bottles, cases or cans.
Hair, human, cleansed or prepared for use.
India matting of all kinds.
Jet and manufactures of jet, and imitations thereof.
Jewelry, or imitations thereof.
Leaf and manufactured tobacco and cigars.
Manufactures of cedar wood, granadilla, ebony, mahogany, rose wood and satin wood
Manufactures of gold, platina or silver
Manufactures and articles of marble, marble paving tiles, slabs or blocks, and all other marble.
Matting, china, or other floor matting, and mats made of flags, jute or grass.
Muffs and tiffets, and all other manufactures of fur, or of which fur shall be a component part, except caps and hats.
Paintings and statuary.
Paintings on glass.
Paper hangings.
Paper for walls.
Paper for screens or fireboards.
Paving and roofing tiles and bricks, and roofing slates and firebricks.
Perfumes and perfumery of all sorts.
Plated and gilt ware of all kinds.
Playing cards.
Prepared vegetables, fruits, meats, poultry and game, sealed or enclosed in cans, or otherwise.
Ratans and reeds.
Scayliola table tops, or other articles of furniture.
Segars, snuff, paper segars, and all other manufactures of tobacco.
Silver-plated metal, in sheets or other form.
Thread lacings and insertings.
Velvets of all kinds.
Wines, burgundy, champagne, claret, madeira, port, sherry, and all other wines and imitations of wines.

NOTE.—None of the manufactures of metal designed as either household or personal ornaments shall be admitted, and in order to confine importations to articles of necessity and of common use, the Secretary of the Treasury will, as soon as the information can be procured, prescribe the maximum foreign prices at which, and within which, importation of goods manufactured wholly or partly of cotton, flax, wool, or of silk, and designed for wearing apparel, and not herein prohibited, may be made, and beyond which importations thereof shall not be made.

Under the fourth section of the act, entitled "An act to prohibit the importation of luxuries, or of articles not necessaries, or of common use," approved February 6th, 1864, the following maximum foreign prices are established, at which, and within which, importations of goods manufactured wholly or partly of cotton, flax, wool, or of silk, and designed for wearing apparel, and not prohibited by said act, and beyond which importations thereof shall not be made.

The prices named in the following, for all articles, are the invoice prices in coin, at the place of exportation:

MANUFACTURES OF COTTON.

All articles wholly of cotton, whether colored or white, not to exceed 25 cents per square yard, excepting cottonades, corduroys, fustians, and velveteens, which shall not exceed 50 cents per yard.

Drawers, ready-made, knit or woven, not to exceed $1 per pair.

Gloves, not to exceed 25 cents per pair.

Hosiery, men's, not to exceed 25 cents per pair.

Hosiery, women's, not to exceed 35 cents per pair.

Shirts, ready-made, knit or woven, not to exceed $1 each.

Spool cotton, not to exceed 5 cents per 100 yards.

Tapes not to exeed 5 cents per bunch of 12 yards.

MANUFACTURES OF FLAX.

All articles manufactured wholly of flax, whether colored or white, not to exceed 50 cents per square yard.

Drawers, ready-made, not to exceed $1.50 per pair.

Gloves, not to exceed 50 cents per pair.

Handkerchiefs, not to exceed 25 cents a piece.

Hosiery, not to exceed 50 cents per pair.

Shirts, ready-made, not to exceed $1.50 each.

Tapes, not to exceed 5 cents per bunch of 12 yards.

Thread, not to exceed $1 per pound.

MANUFACTURES OF WOOL.

Alpacas, cashmeres, de laines, lastings, merinos, mohairs, and Persian cloth, not to exceed 50 cents per yard.

Bombazines and French Merinos, not to exceed 75 cents per yard.

Beaver cloth and broad cloth, not to exceed $3 per yard.

Bindings, not to exceed 5 cents per yard.

Drawers, knit or woven, not to exceed $1 per pair.

Flannels, not to exceed 50 cents per yard.

Gloves, not to exceed 40 cents per pair.

Hats, men's, not to exceed $2 each.

Hats, women's, not to exceed $4 each.

Hosiery, men's and women's, not to exceed 40 cents per pair.

Kerseys, kerseymeres, lions' skins, melton cloths, pilot cloth, serges, tweeds and vestings, not to exceed $2 per yard.

Shawls, not to exceed $7.50 each.

Shirts, not to exceed $1 each.

MANUFACTURES OF SILK.

Dress silk, not to exceed $1 per yard.
Handkerchiefs, neck-ties, &c., not to exceed 75 cents a piece.
Mantillas, shawls, and ladies' wrappings of any kind, not to exceed $5 each.
Ribbons, not to exceed $1 per piece of 12 yards.
Serge lining, not to exceed $1 per square yard.
Sewing silk, not to exceed $5 per pound.
Vestings, not to exceed $2 per square yard.

Manufactures of wool and cotton, wool and silk, wool and flax, or any combination of these materials, not to exceed $1 per square yard. Articles composed of cotton and flax only, not to exceed 37 cents per square yard.

C. G. MEMMINGER,
Secretary of Treasury.

AN ACT to impose Regulations upon the Foreign Commerce of the Confederate States, to provide for the Public Defence.

Whereas, the Confederate States are engaged in a war, upon the successful issue of which depend the integrity of their social system, the form of their civilization, the security of life and property within their limits, as well as their existence as sovereign and independent States; and whereas, the condition of the contest demands that they should call into requisition whatever resources of men and money they have for the support of their cause, and to faithfully administer the same: Therefore, as a part of the system of the public defence—

The Congress of the Confederate States of America do enact, That the exportation of cotton, tobacco, military and naval stores, sugar, molasses and rice from the Confederate States, and from all places in the occupation of their troops, is prohibited, except under such uniform regulations as shall be made by the President of the Confederate States.

SEC. 2. That if any person or persons shall put, place or load, on board any ship, steam-boat or vessel, or any other water craft, or into any wagon, cart, carriage or other vehicle, for conveyance or transportation beyond the Confederate States, or into any portion of said States occupied by the enemy, any of the articles mentioned in the first section of this act, or shall collect the same for the purpose of being conveyed or transported, contrary to the prohibition aforesaid, within the Confederate States, or beyond them, the said articles, and the ship, boat or other water-craft, wagon, carriage or other vehicle, with the slaves and animals that may be employed or collected for the purpose of aiding therein, shall be forfeited, and all persons, their aiders and abettors, on conviction of being interested or concerned in the enterprise, shall be deemed to be guilty of a high misdemeanor, and punishable by such fine or imprisonment, or both, as the court may impose.

SEC. 3. That it shall not be lawful to put on board any ship, boat, vessel or other water-craft, or upon any wagon, cart, carriage or other vehicle, for transportation or conveyance as aforesaid, any of the articles aforesaid, unless a permit be previously obtained from some officer of the Confederate States specially authorized to grant the same, particularly describing the articles thus to be laden, and the ship, boat, vessel, water-craft, wagon, carriage, cart or other vehicle on which the same is to be transported, and until bond shall be given that the same shall be conveyed and transported to the place of destination, under such conditions and regulations, and for such objects as shall be prescribed by the President, under the first section of this act.

SEC. 4. That the collectors of all the districts of the Confederate States, and such other officers as may be designated by the President of the Confederate States, shall have power and authority to take into their custody any of the articles before mentioned found on any

ship, boat or other water-craft, when there is reason to believe that they are intended for exportation, or when in vessels, carts or wagons, or any other carriage or vehicle whatsoever, or in any manner apparently on their way towards the territories of a foreign nation, or towards the territory of the Confederate States in the occupation of the United States, or the vicinity thereof, or towards a place whence such articles are intended to be exported, and not to permit the same to be removed until bond shall be given, with satisfactory sureties, that no violation of this act, and the regulations under the same, is intended.

SEC. 5 That the powers granted by this act to the revenue or other officers of the Confederate States, under this act, to allow or refuse exportation of the articles before mentioned, or for the seizure or retention of any of the said articles, shall be exercised in conformity with such instructions as the President may give, through the Departments of War and of the Treasury; which instructions may impose conditions to the destination and sale of the same, and the investment of the proceeds of the same, or a portion thereof, in military or other supplies for the public service; which instructions such officers shall be bound to obey; and if any action or suit shall be brought against any such officer or officers, or their agents, he or they may plead the general issue; and upon proof of a compliance with the provisions of this act, or of the regulations and instructions of the President, he or they shall be absolved from all responsibility therefor; and any person aggrieved by any of the acts of any of the officers or agents aforesaid, may file his petition before the district court of the district in which such officer or agent resides; and after due notice to him, and to the district attorney, the said court may proceed summarily to hear and determine thereupon as law and justice may require; and the judgment of the said court, and the reasons therefor, shall be filed among the records of the court; and in case any release shall be granted, the judge may impose such conditions, as to giving bond and security, as may in his opinion be necessary to secure this act from violation; and in case of refusal, may impose double or treble costs upon the petitioner, if circumstances warrant it: *Provided*, That nothing in this act shall be construed to prohibit the Confederate States, or any of them, from exporting any of the articles herein enumerated, on their own account.

SEC. 6. That the exclusive jurisdiction is conferred upon the district courts of the Confederate States of all suits or actions that may arise under this act in behalf of the Confederate States, its officers and agents, for the recovery of all fines, penalties and forfeitures imposed in the same, by indictment, information or action, according to the practice of the court; and the distribution of the penalties and fines shall be made under and according to the laws now in force for violation of the revenue acts; and all laws for the mitigation and remittance of penalties and forfeitures, shall be applied in similar cases.

SEC. 7. That it shall be lawful for the President, or such officers as he may designate, to employ any portion of the military or naval

forces of the Confederacy, or of the militia, to prevent the illegal departure of any ship, vessel or other water craft, or for detaining, taking possession of and keeping in custody the same, or any wagon, cart or other vehicle heretofore mentioned, their teams and drivers, and their products aforesaid, and to suppress and disperse any assembly of persons who may resist the execution of this act, or oppose the fulfillment, by the officers, of the duties imposed by the same.

SEC. 8. That this act shall expire on the day of the ratification of a treaty of peace with the United States.

Approved February 6, 1864.

REGULATIONS to carry into effect the act to impose regulations upon the foreign commerce of the Confederate States, to provide for the public defence, approved 6th February, 1864.

I.—AS TO THE SEA.

1. The owners of any vessel intending to sail from a Confederate port with a cargo consisting in whole or part of cotton, tobacco, military and naval stores, sugar, molasses, or rice, shall, before the lading on board of any of such articles, file with the collector of the port from which the vessel is to sail, a copy of her register, with a declaration of the names of the owners and officers thereof, the place of their birth, and of their residence for the preceding year, together with the port or place to which the said vessel proposes to sail. The said declaration shall also set forth the quantity and value, in Confederate currency, of the cargo proposed to be taken out, as also the consent of the said owners that one-half of the tonnage of the said vessel may be employed by the Confederate Government for its own use, both on the outward and homeward voyage, at the rate of freight hereinafter mentioned. The collector shall submit a statement as to the owners and officers, to the military commandant of the post; and if he shall not object to their loyalty, or to the sailing of the vessel, for reasons of military necessity, the collector shall grant a permit for the lading of the said vessel, one-half for account of the owners, and one-half for account of the Confederate States.

2. Before the said lading shall be completed, the owners of the vessel shall execute to the Confederate States a bond in double the value of the vessel, with security deemed adequate by the collector, conditioned that she will pursue the voyage designated, and that she will return with reasonable dispatch to a Confederate port, after her outward cargo shall be discharged, with a cargo—consisting one-half of articles not prohibited by the laws of the Confederate Government, and the other half of such articles as the Government shall offer for shipment from such port, at the rate of freight hereinafter mentioned.

3. Each shipper of any portion of the cargo proposed to be laden on board the said vessel, shall, before the lading thereof, make application to the collector for a permit to lade the same; which applica-

tion shall declare the articles to be shipped, and the quantity and value thereof in Confederate currency, the port of destination, and the name of the consignee. A permit shall then be granted by the collector, if the application is deemed satisfactory. The lading shall be had under the inspection of a revenue officer, who shall be charged with the duty of seeing that the goods laden conform to the permit.

4. Before the completion of the lading on board or the granting a clearance, each shipper of any portion of the cargo shall execute and deliver to the collector a bond to the Confederate States, in double the value of his shipment in Confederate money, with security deemed adequate by the collector, with condition that at least one-half the nett proceeds of said shipment shall be invested in goods or articles not prohibited by law; and said goods or articles shall be shipped by the same or some other vessel, to the Confederate States, within sixty days from the unlading of said cargo; or that the said half of the nett proceeds shall be paid in coin or sterling exchange to the proper agent of the Confederate States, to be reimbursed to the shipper by the delivery to him of cotton at the port of departure in the Confederate States, at the rate of ten pence sterling per pound for middling uplands.

5. The freight to be paid by the Confederate States on all cotton and tobacco shipped from a Confederate port, shall be five pence sterling per pound, payable on delivery at the port of destination, in coin or sterling exchange. Return freight shall be at the rate of £25 per ton, payable on its delivery in a Confederate port, in cotton at ten pence sterling per pound for middling uplands, and at a proportionate price for cotton of other qualities. In calculating the ton of freight by weight, 2,240 pounds shall be allowed; by measure, forty cubic feet shall be allowed.

6. If the outward-bound vessel shall consent, at the request of the Government, to take two-thirds of her cargo for account of the Confederate States, the outward freight shall be six pence sterling per pound; and whenever the Government is not prepared to fill up any portion of the tonnage reserved for its use, at the time at which any vessel may be made ready to sail, her owners may fill up the same on their own account; but no vessel shall, without consent of the Government, sail on her outward voyage until one-third of her cargo shall be laden for the use of the Government.

7. The rates of freight for articles other than cotton and tobacco, shall be adjusted at the same relative rate, and payable in the same way.

8. The Government reserves the right to limit or prohibit the shipment of rosin, turpentine, or any manufacture thereof, whenever deemed dangerous to its own shipment.

9. Upon the completion of the lading of the vessel, and before receiving her clearance, there shall be delivered to the collector, in addition to the usual manifest, another, setting forth the names, ages, and description of her officers and crew, and of every passenger intending to sail in her. The said last mentioned manifest shall be delivered to the commandant of the port, who shall thereupon cause the

entire vessel to be searched; and if satisfied that the parties on board are persons who may safely be permitted to leave the Confederacy, and that the passengers have the proper passports, he shall certify the same on the manifest, and return the same to the collector; whereupon, and not before, a clearance shall be granted to the vessel, and he shall be permitted to sail.

10. The owners of each vessel, and of each portion of a cargo, sailing from a Confederate port, shall be allowed to take up their respective bonds, by producing to the collector the certificate of the proper agent of the Confederate Government at the port of delivery, setting forth the particulars, showing that the said party has complied with the obligation of the said bond, so far as the same was practicable; and the collector, upon being duly satisfied, shall be authorized to surrender the said bonds.

11. Nothing in these regulations shall be so construed as to conflict with the proviso of the law which declares "that nothing in this act shall be construed to prohibit the Confederate States, or any of them, from exporting any of the articles herein enumerated on their own account," nor shall a bond be required of a State in any case.

12. The penalties of all bonds executed in conformity with these regulations, shall be recoverable in full, on proof of breach of the conditions of the bond, and without proof of any damage suffered by the Confederate States in consequence of such breach; and all bonds shall be executed in such form as to give effect to this regulation.

13. Vessels sent into the Confederacy for the purpose of exporting cotton received in payment of any Confederate bond or obligation, shall be subject to these regulations only so far as relates to such portion of the tonnage, if any, as may remain vacant after the lading of the cotton received in payment as aforesaid.

14. The regulations for overland commerce with neutral countries will be issued separately, within a few days.

Approved:

C. G. MEMMINGER,
Secretary of the Treasury.
JAMES A. SEDDON,
Secretary of War.

Approved, March 5th, 1864:
JEFFERSON DAVIS.

TREASURY DEPARTMENT, C. S. A.
Richmond, March 16, 1864.

The following additional regulations are established to carry out the act to impose regulations upon the foreign commerce of the Confederate States, and to provide for the public defence, approved February 6, 1864:

The bond required by the second article of the regulations shall be in one-half the value of the vessel; and that required by the fourth article shall be in the single value of the shipment; and the security

which the collector may accept may be either personal security, or a mortgage of the vessel, or a transfer of the bills of lading, or of cotton, tobacco, or Confederate securities.

2. Whenever any vessel shall bring into the Confederate States an entire cargo for account of the Confederate States, the owners of the said vessel and the shippers of her cargo, shall be relieved from the bonds previously given, to invest and bring in one-half the net proceeds of her outward cargo; and the certificate of the agent of the Treasury Department at the port of lading, that such cargo was duly shipped in pursuance of the regulations, shall authorize the collector to cancel and surrender the said bonds.

Approved March 16, 1864:

C. G. MEMMINGER,
Secretary of Treasury.
JAMES A. SEDDON,
Secretary of War.

Approved March 17, 1864.
JEFFERSON DAVIS.

ADDITIONAL REGULATIONS to carry into effect the Act entitled An Act to Impose Regulations upon the Foreign Commerce of the Confederate States, to Provide for the Public Defence, approved 6th February, 1864:

II.—Overland Commerce with Mexico.

1. The owner of any wagon, cart or vehicle, or of any boat or other vessel, and of any horses, mules, or other animals employed in transporting cotton, tobacco or naval stores, from the Confederacy to Mexico, shall, before receiving any article for transportation, require of the owner thereof the collector's permit for its exportation, as hereinafter set forth; and shall, before loading any article for transportation, present to the military commander of the department, or officer assigned by him to that duty, a declaration setting forth a full description of all the vehicles, vessels and animals to be used by him, and their value in Confederate currency, and the names and value of the slaves, if any, employed as teamsters, or otherwise, in his business of transportation; and the names and such other particulars as may be required, of the free persons so employed, and the point of departure, the route to be pursued, and the place of destination; and the commander or other officer as aforesaid shall, if satisfied of the loyalty and fidelity of the applicant, and that the application may be safely granted, endorse thereon his consent and approval, and grant a license to the applicant as a public carrier of exports to Mexico for the single trip, or for any length of time, not exceeding one year, that may be deemed proper.

2. Any person desiring to export to Mexico, overland, any cotton,

tobacco or naval stores, shall, before placing the same on any wagon, cart or other vehicle, or pack mule or other animal, or on board any boat or vessel, present to the military commander of the department whence the merchandise is to be exported, or to the officer assigned by him as aforesaid, a declaration stating the quantity, and value in Confederate cuarency, of the articles he proposes to export, the name of the licensed carrier to be employed by him, the point of departure, the route to be pursued, the name of the consignee and the place of destination in the neutral country; and if the officer to whom the application is made shall be satisfied of the loyalty and fidelity of the applicant, and that the permission may be safely granted, he shall endorse on the application his approval.

3. The applicant shall, before loading the merchandise which he intends to export, file with the collector of the district, whence the exportation is to be made, his application endorsed as aforesaid, and shall execute and deliver to him a bond to the Confederate States, with security deemed adequate by the collector, in an amount double the value in Confederate money, of the merchandise embraced in his application, with condition that at least one-half the net proceeds of said merchandise at the place of destination shall be invested in goods and merchandise not prohibited by law, and that said goods and merchandise shall be brought into the Confederate States within sixty days after the delivery of the exported articles at their place of destination, in Mexico; and the collector shall thereupon deliver to the applicant a permit to load the articles embraced in said application.

4. No licensed carrier shall depart on the trip for which permits have been granted, until he shall have delivered to the collector of the customs a manifest verified by his oath, setting forth the names of all owners of the cotton or other articles which he is about to carry, and the quantity received from each owner, and shall have obtained from the collector a clearance authorizing his departure.

5. The military commander of any department from which exports are conveyed to Mexico, shall establish, by general orders to be published by him, as many convenient points as may be necessary for the assemblage and departure of all vehicles or means of transportation used in the business, and detail officers for the examination, search and seizure of all vehicles, teams, and slaves employed as drivers, whenever engaged in the infraction or evasion of these regulations, or the law which they are intended to enforce.

6. All vehicles, animals, slaves, or other means of transportation, and all cotton or other articles that may be seized, whether by the officers of the revenue or by military authorities, for any violation of law or of these regulations, shall be, without any waste, spoliation, impressment, or injury of any kind, forthwith conveyed and delivered to the nearest marshal or deputy marshal of the Confederate States, and a detailed receipt taken from him, setting forth a full description of the property seized and delivered to him for safe custody. And it shall be the duty of said marshal or deputy marshal to keep the property so surrendered in safe custody until the further order of the judge or a commissioner of a district court of the Confederate States

having jurisdiction of the subject matter; and the said marshal or deputy marshal shall forthwith, upon the receipt by him of the property seized, give information to the collector of the district or to the district attorney, or to both, if practicable, of all the facts in relation to the seizure of the property and its delivery to him for safe keeping.

7. No military authority shall presume, under any circumstances, to seize property, while being carried under the provisions of the law, and of these regulations, for any other cause than a violation of said provisions, nor in case of seizure, to dispose of the property seized, in any other manner than that prescribed in the foregoing regulations. But in cases where there is great risk of the property falling into the hands of the enemy, it shall be competent for the proper military authorities to require the licensed carrier to suspend his trip till the danger be passed, or to pursue a different route from that originally designated, or even in cases of imminent danger, to abandon the trip.

8. The bonds to be taken under these regulations shall be subject to the provisions of the twelfth regulation relative to exportation by sea; and said bonds may be taken up on the production to the collector of satisfactory evidence that the party has complied with the conditions of the bond of as far as practicable.

Approved:

C. G. MEMMINGER,
Secretary of Treasury.
JAMES A. SEDDON,
Secretary of War.

Approved March 11, 1864:
JEFFERSON DAVIS.

MEMORIAL OF THE BANKS.

COLUMBIA, S. C., April 7, 1864.

The Honorable C. G. MEMMINGER,
Secretary of the Treasury, C. S.,
Richmond, Va.:

SIR: At a meeting of delegates from the banks of South Carolina, held in this city on the 29th ultimo, the undersigned were appointed a committee to communicate with you, on the taxation of the banks by the act of Congress, approved on the 17th of February last.

The bearing of the act upon them, must, in any view, be onerous; but the system of taxation it adopts authorizes a just concern for the future. It is supposed that some of the features of the act may be relieved by construction; but we apprehend that adequate relief must be sought in modifications by Congress. In pursuance of the office assigned us, we beg leave to submit some considerations suggested by the act, and to request such action on your part, as your judgment may approve, both in reference to construction and modification by Congress.

Under the first three sections of the act, and the instructions of the Commissioner of Taxes to the assessors, dated 1st of March, a tax of five per cent. is to be levied:

1st. On the capitals of the banks, under the designation of "shares or interests held in any banks," &c.

2d. "On all the property, real, personal and mixed," held by them on 17th February last.

3d. On moneys held abroad on that day, or on the bills of exchange drawn thereon; and,

4th. On the gold and silver, whether in coin or other form, held at the date of the act.

The shares and the property of every kind, excepting the gold and silver, are to be estimated at their value in treasury notes at the date of the act; the tax on coin, &c., to be paid in kind:

1st. The rate and scope of the tax first claim attention. The rate is within one per cent. of the discount our banks are at liberty to take. This, and the taxes payable to the State, and to the cities or towns where they are located, with the expenses of banking, will amount to more than they can make upon their capitals. If the tax were levied upon their capitals only, they would be left for the means of making dividends to the profits derived from the use of their deposits and issues. But the tax covers these incidental sources of revenue also; for all the assets are taxed; and, of course, those derived from deposits and issues, taxes that may absorb the profits, must be considered excessive.

2d. We next except to the act, that it taxes *twice* the capital of the banks.

We find that this allegation has had the attention of Mr. Adlan, the Commissioner of Taxes. A notice issued by him to Confederate tax officers, dated Richmond, March 28th, refers to the subject in the following language, viz:

"By section two, tax act of 17th of February, 1864, a tax of five per cent. is levied on all shares in any bank, railroad, or other company; and thus, by the terms of the law, a tax is laid on the whole capital. Again, by section three, a tax is laid upon the whole assets of the company, including, of course, those in which the capital has been invested. As it is deemed scarcely possible that Congress intended such a result, although the act furnishes no means of arriving at a different interpretation, and as the tax is not payable until the 1st of June, and as Congress will meet again about the 1st of May, the department has determined to submit the matter to that body for solution; and in the meantime to require returns to be made in such form as will serve either construction. Therefore, in addition to a return of the shares of capital stock, according to the act thirty-five of additional instructions of March 1, 1864, all such companies or corporations will be required in their corporate or aggregate capacity to make another or separate return of all their property, coin, bullion, and effects of every description, taxed under the act, and if Congress shall decide in their favor, such additional return and assessment will be cancelled; otherwise, it will remain in force and the tax will be collected"

The notice is copied for two reasons: First. Because it sustains in clear terms the allegation, that the same property and the same parties are taxed twice under different designations, and authorizes the hope that an error so obvious will be corrected; and, secondly, because the purpose for which two returns are required cannot be recognized as proper. The second return would be an admission of the right to tax their capitals twice.

3d. The system of banking involves facts and distinctions important in the taxation of banks. The assets of a bank are usually much larger in amount than its capital. The deposits of a bank, to a considerable extent, and its issues, are employed in its operations, and are, of course, converted into individual and other securities. A tax upon assets is, therefore, a tax upon much more than the capital; and a tax upon the excess of assets over the capital, is really a tax upon the indebtedness of a bank, not upon its property. Both deposits and issues are debts payable on demand.

The convenience, the saving, and the freedom from care to a community in placing moneys on deposit, are universally admitted. The advantage to trade of bank issues given in exchange for paper representing commodities at or on their way to their market, is also generally admitted. And it is understood that a prudent use of both, for the benefit of the bank, is a just and proper remuneration for the benefit to the public, and the expense and responsibility of the bank.

It seems evident, then, that the assets of a bank over and above its capital and any surplus it may have realized, are to be distinguished in all sound legislation, from the assets that represent its capital, although not separate funds on the books, the mind readily recognizes the distinction. The excess represents an interest of a compound character. The banks are owners of the assets, which are a part of their means of meeting the calls of depositaries and note holders; but their direct interest is in the *profits*. If taxed at all, the tax ought to be on the *profits*. And these are much less in general, than they seem to be, on account of the expenses incident to the labour, risk and management they involve. The act of Congress overlooks entirely the distinction we have endeavored to explain.

4th. The deposits, and consequently the assets of our banks under the peculiar condition of the country for the last three years, have been constantly increasing, until Congress entered upon the consideration of the financial measures lately adopted. The deposits and assets were at their highest points, about that time.

A tax upon the assets held at that time must therefore operate with peculiar hardship, as we shall presently see. But let us first observe, that these large accumulations of deposits and assets were not the results of mere policy on the part of the banks, they were rather the necessary results of circumstances.

The gradual withdrawal of the active capital of the country from its employment during peace, brought large sums into the hands of individuals, which generally took the form of bank deposits. The hopes of an early restoration of peace, and the uncertainties incident to property during a war upon our soil, induced many persons to keep their money invested, until they were forced upon some decision by the late financial action of the Government. This is one cause of the immense amount of deposits in all our banks though not the only cause, for the enhancement of prices made all transactions sound largely. The average line of deposits in our banks, about the date of the late funding bill, may safely be estimated at double the amount of their capital, a large proportion the banks had been compelled, for their own safety, to invest in the various public securities. The business of the country did not admit of its use in ordinary banking operations. A large proportion of the investments were from considerations of patriotism and confidence, made in Confederate securities.

Another large part of our Confederate securities were received from the Government for loans made to it, and paid in bank issues, at an early period of this contest, and whilst the treasury notes were being prepared. The banks of South Carolina cheerfully met the call of the treasury, and a large proportion of their present indebtedness for issues, arose from this fact. The banks of our State had, in May, 1863, nearly twelve millions in circulation, or rather in other hands, kept out of circulation, to be presented for payment at some future day. About one-half of this large indebtedness was incurred to accommodate the Government.

Such were the causes which led to the unusual investments held by our banks. But the profits from those investments were large, and

these, with the unprecedented premiums on a portion of their assets, especially on their foreign exchange, enabled our banks to give dividends, unusual, both in number and amounts. The high prices of all articles made these dividends important if not necessary to the stockholders. Under the circumstances, these dividends were considered due to them. They are not, however, to be regarded as evidences of prosperity, but as a result of a remarkable condition of things, that could not continue.

Under the operation of the several acts of Congress of February last, considerable changes have taken place in the condition of the banks. The currency was to be funded. To meet the checks of depositors, the banks have sold securities to a large amount The deposits have gone down in about six or seven weeks to a thirteenth or a fourteenth part of their amount, as we judge, not from general data, but from a few instances. The indebtedness of the banks is reduced, but their assets also, and consequently their future profits. But under the tax bill, they are required to pay in June next, a tax based upon their assets in January or February, when the basis of the tax has, under the action of Congress, been materially reduced.

5th. And this suggests another hardship, viz: the additional tax of twenty-five per cent. imposed on the banks by the third article of section four, on the excess of profits of 1863. over twenty-five per cent. This tax is retrospective and comes upon them when they have disposed of their profits, and being a subject upon which Congress had already acted, this new and unusual manner could not have been anticipated.

6th. Again, all the assets are to be assessed for taxation at their market value in treasury notes, on the 17th of February last. Portions of these assets are in State securities and in bonds of corporations, which have been sold or held during the past winter at from two to four times the par. Upon these the average amount taxable would probably be three times the par value, whilst the interest which the banks receive on these assets, is the old rate. The holder will receive the six or seven per cent. interest and pay from fifteen to twenty per cent. tax on account of the assessed value. Such is the injustice of the principle assumed. In like manner the shares of the capital stock are to be assessed at their market value in Confederate money. The value of any article is ordinarily what it will command in market. But these stocks have not that value to the holders. Comparatively few have been offered for sale, and those taken up by large holders of depreciated funds. The prices have been based upon the scarcity of those stocks and the mode of payment. To assess them above *the average cost in ordinary times* or their *intrinsic* value, is manifestly inequitable.

7th. We have already spoken of a tax on assets, which include public securities. But the tax on those securities merits special notice. We do not now advert to its impolicy as affecting that firm confidence which this class of securities have enjoyed; nor to the injustice of a tax on Confederate securities by the Government which proffered the contract, and thus changes its terms. But we must remark that it

seriously affects the income of banks, because ordinary banking is nearly suspended. The mass of bank investments consist of public securities. They must for some time be the chief source of income, and a tax which takes away the greater part, and in some instances, the whole of the interest, is, of course, disastrous to the hopes and reasonable expectations of stockholders.

8. The tax on coin seems both impolitic and unjust. Under present circumstances the coin held by banks is entirely without profits to them. In ordinary times coin is profitable only relatively, that is, by the operations which it authorizes. It is part of the provision for maintaining the convertibility of paper, and preserving the standard of value. What the banks now hold, has been kept in deference to sound views upon this subject, which, upon the restoration of peace, will be generally approved. And they have held it under strong temptations to part with it at extraordinary premiums. Surely, then, it ought not to be taxed. The Legislature of South Carolina, regarding the coin of the banks as having relation to their issues, passed an act in December last prohibiting "them to sell or dispose" of their coin, except to the State or the Confederate States. Our banks are thus obliged to hold their coin without present use of it, and are yet required to pay a heavy tax upon it.

9. The banks of the Confederate States, at a meeting at Atlanta in June, 1861, resolved to receive and pay out treasury notes. They thus aided in promoting the currency of these notes, which enabled the Government to provide for the exigencies of the war. And they have continued to receive and pay out treasury notes, during a progressive depreciation. We would not say that the banks derive no benefit from using this currency. It was our only currency, and for some time large operations were carried on with it. But the result has been that probably nine-tenths of their discounted paper have been paid in it. The proceeds of property sold at many times its ordinary value, have been thus applied, and the banks have uniformly acquiesced in this general commmutation, by which they have been losing more or less by the depreciation, according to the time when the payments were made. A high duty and a deep responsibility rested upon the banks. From their relation to the currency, they felt the necessity and duty of sustaining it, and they have never added to its waning credit. The only remuneration they have had has arisen from the interest on the investments they were enabled to make of the large sums received from depositors and paid in by their debtors.

A review of the course of the banks of the Confederacy leads us to hope that they are not without a just claim to careful consideration in the legislation of the country. It is to be remembered, too, that they represent individual interests entitled to regard, a large proportion of our bank stocks being held by persons who are out of the circle of trade, who cannot manage their own affairs, and are dependent for support or comfort chiefly on their income from dividends and interest.

Lastly. We make, in this appeal, no reference to constitutional

principles and rights. Whatever our opinions of the correctness or policy of the late financial measures, they were intended to promote the common good, under very peculiar exigencies. We have submitted facts, and the economical views which appear to us to bear upon the subject before us. Our banks have no desire to avoid a just share of the public burthens. The resolution by which the undersigned were appointed to address you, indicates their judgment of what that share ought to be at this time, viz.: A tax of five per cent. upon the capitals of the banks, without taxing specific portions of property or assets, and without a tax upon shareholders. And this is a measure of taxation, which we suggest, the exigency of the period may require, but which could not be sustained. The profits of the past two years furnish no standard for the future.

We have the honor to be, very respectfully,

Your obedient servants,

DANIEL RUVENAL,
WILLIAM WHALEY,
RUFUS M. JOHNSTON,
} *Committee.*

REPORT OF COMMISSIONER OF TAXES.

OFFICE COMMISSIONER OF TAXES,
Richmond, April 29, 1864.

Hon. C. G. MEMMINGER,
Secretary of the Treasury:

SIR: I have the honor to present, very briefly, a few suggestions in reference to the tax law, which, I think, deserve the early and attentive consideration of Congress at its approaching session:

1. Section sixteen of the act of 1863, as amended and passed 17th February, 1864, was re-enacted without alteration. It was evidently the intention of Congress that by it the income, money, &c., of churches, hospitals, &c., should be exempted from taxation under any law, but the effect of the language used in that section is to restrict its application to taxation under the provisions of that act. The words used are, "shall be exempt from taxation under the provisions of this act." I would, therefore, recommend an amendment making it applicable to taxation under any act of Congress.

2. Much difficulty and annoyance have been experienced by reason of the ambiguity of the wording of the first *proviso* of paragraph I, section 1 of the new tax act. It is declared thereby that "from this tax on the value of property employed in agriculture, shall be deducted the value of the tax in kind, derived therefrom," &c. But we are left in doubt, so far as the language is concerned, as to whether it is the value of the tithe of 1863 or 1864 that is to be deducted; but when we come to examine the reason of the law, there is no doubt but that the tithe of 1864 is intended. The tax in kind for 1863 was all the tax to which the property producing the tithe was subjected. That was an equivalent for all other taxes as regards the property employed in agriculture, and that was the tax for last year which the farmer had to pay. If he is allowed to deduct that tax from the money tax imposed on his property this year, it will be equivalent to a remission of his taxes for 1863, and Congress certainly did not intend any such thing. I therefore propose an amendment that the tithe to be deducted is that of 1864, and that collections in such cases shall be suspended until sufficient time can be had for the delivery of the same.

3. By section 2 of the new tax act, a tax of five per cent. is levied on all shares in any bank, railroad or other company, and thus, by the terms of the law, a tax is laid on the whole capital. Again, by section 3 a tax is laid on the whole assets of the company, including, of course, those in which the *capital* has been invested. It is scarcely deemed possible that Congress intended such result, but the act furnishes no means of arriving at a different interpretation. It was, therefore, determined to leave the question open till the meeting of Congress, and to require returns to be made by all such companies or corporations as would suit either interpretation. It is respectfully proposed that Congress amend the act so as to relieve them of the tax imposed by paragraph II, section 3, and to require the companies or corporations themselves to make the return and pay the tax, and in such case to exempt the individual stockholders.

4. It is held by the department that all manufacturers, miners, colliers, or coal miners, &c., who make it a business to sell their own products by the wholesale, are wholesale dealers within the meaning of paragraph VI., section 4, of the act of 1863, as amended. This decision has been almost universally acquiesced in, and the tax cheerfully paid. The only instance to the contrary, so far as I have been informed, is that of the Midlothian coal company, who claim exemption upon the ground that they are producers, and that producers are exempted from tax on the sales of their produce by paragraph VIII., same section. Their pretensions have been so far sustained by the district court as to award an injunction against William Green, collector of taxes for the middle Richmond district. But the matter has not been finally settled, and is still *sub judice*. I am clearly of opinion that the company are subject to the tax under the decision of the department, that the produce, the sales of which are exempted, was strictly intended to be agricultural produce and other articles taxed in kind, and none other. Therefore, coal is not included. I bring the matter to the attention of Congress, with the earnest desire that they should remove the doubt by an amendment which will include all such in unequivocal terms. This course is just and proper, and will prevent litigation and expense to the Government, as, otherwise, every possible effort will be made before the courts to establish the liability of said company.

5. Paragraph I., section 3, new act, taxes coin, gold dust and bullion, five per cent. on the *amount*. In this paragraph the only reasonable conclusion is that by using the word "amount" instead of the word *value*, Congress intended that the tax should be paid in kind, or with a part of the thing taxed. Coin, gold dust and bullion, must be treated precisely in the same manner. It is contended by some that the intention was to tax it at par, and that the tax should be paid in currency. This view could be applied to coin, but not to dust or bullion. The tax on $100 in coin would be five dollars, in Confederate notes. But what would be the tax on one hundred weight of gold dust, under the same rule? The gold dust has a value, and its value depends upon its purity. It would be impossible to tax the amount in any other way than by taking five per cent., or one-twen-

tieth of the dust itself, unless "*amount*," in this case, means value, and, in that event, dust and coin must be governed by the same rule, and must be assessed at their value in Confederate notes. So the tax would be the same in either case. But to remove all doubt, I propose that Congress amend the section so as to require the tax to be paid in kind.

6. Provision should be made for the speedy and certain punishment of all persons who shall forcibly resist the execution of the tax laws, and authority should be conferred upon the district collector to issue attachments against the property of absconding tax-payers, and to garnishee their creditors and agents. The foregoing, and some other proposed amendments, have been furnished you in the shape of a "bill," for the consideration of Congress. I would further state, by way of suggestion, that inasmuch as the State of Louisiana is cut by the Mississippi river, and much the most important portion of that State, in point of taxes, lies beyond the river, and communication is extremely hazardous, if not impracticable, between the two sections, it will be necessary for the State collector to remain on the other side. In that event, he could not superintend and direct operations on this side. Would it not, therefore, be better to attach eastern Louisiana to the State of Mississippi, and place the same under the jurisdiction of the State collector of the latter?

I append a statement showing the amount of taxes collected and paid into the Treasury by the chief collector of each State, so far as reported up to this time. In regard to the trans-Mississippi, I have very little information. I have received but one report from the Collector of Taxes, and from that I learn that assessments and collections were progressing in a satisfactory manner in all the counties not interferred with by the presence or proximity of the enemy. I have received no official intelligence from Arkansas since my last report. The collector for Louisiana, I presume, has crossed into the western portion of that State. He will be required to remain there, and devote his attention to that section of the State for the future; and in that view, I think it would be well to attach eastern Louisiana to the jurisdiction of the chief collector of Mississippi. Copies of the new tax act, the amended act, and all other acts passed by the last Congress, together with the additional instructions, were forwarded by a special messenger, in due time, to Judge Gray, agent of the Treasury for the trans-Mississippi department, who, it is presumed, under the powers conferred on him, will, in future, superintend all the tax operations in that department, and furnish the State collector with copies of the same.

7. In the States this side of the Mississippi river, the collections have necessarily been much impeded in the sections affected by invasion; and there remains yet a large amount of the taxes of last year uncollected, and in some portions, owing to the difficulties of mail transportation, and the necessity for furnishing all forms and blanks from this place, in consequence of the scarcity of printing material throughout the country, even the assessments are far from completion. Every effort has been made by this Bureau, with the earnest

co-operation of the several State collectors, to surmount these difficulties, and I have the satisfaction to know that the machinery is now working smoothly, and that a constant stream of revenue is flowing into the Treasury.

The aggregate amount of collections thus far reported to this office from these States, approximates nearly to $80,000,000; and when we consider, that out of four hundred and seventy-one collection districts, one hundred and thirty-three have been so much interfered with by the public enemy as to prevent any organization, and that the area embraced by these districts thus exempted is occupied by over two million of population, or nearly one-third of the whole population of the States, the results of the execution of the law appear very satisfactory.

Statement of Collections under Act of 24th April, 1863:

Alabama,	collections reported to	April 16, 1864,	$9,586,001 46
Arkansas,			
Florida,	" "	" 1, 1864,	1,066,797 09
Georgia,	" "	" 23, 1864,	22,318,095 28
Louisiana,	" "	" (say)	200,000 00
Mississippi,	" "	March 25, 1864,	1,968,244 68
North Carolina,	" "	April 16, 1864,	9,925,720 33
South Carolina,	" "	" 23, 1864,	12,565,835 23
Tennessee,	" "	" 23, 1864,	141,221 30
Texas,	" "	Jan'y 31, 1864, (say)	3,000,000 00
Virginia,	" "	April 29, 1864,	21,490,434 46
Aggregate,			$82,262,349 83

Respectfully submitted,

THOMPSON ALLAN, *Commissioner.*

STATEMENT showing the Expenditures of the Government from October 1st, 1863, to March 31st, 1864.

War Department,		$238,572,374 25
Navy Department,		10,853,723 27
Customs,		26,325 93
Civil, Miscellaneous and Foreign Intercourse, as per Exhibit herewith,		5,611,299 00
		$255,063,722 45
Add amount paid out on account of public debt to-wit:		
Redemption of Treasury notes under act of March 9, 1861,	92,950 00	
Interest on same,	4,047 65	
Interest on the public debt,	12,915,414 94	
Payment of principal under loan, act of August 19, 1861,	1,000,000 00	
Payment of principal sum borrowed under act of May 16th, 1861,	500 00	
Redemption of stock issued under act of December 24, 1861,	545,100 00	
Redemption of treasury notes called in to be cancelled,	113,488,824 00	128,046,836 59
Total,		$383,110,559 04

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 29th, 1864.

Exhibit explaining item in the accompanying Statement of "Civil, Miscellaneous and Foreign Intercourse."

Compensation of officers, &c., of the Senate,	11,000 00
Contingent expenses of the Senate,	9,000 00
Compensation and mileage of Senators,	60,000 00
Compensation and mileage of members of House of Representatives,	257,732 08
Contingent expenses of House of Representatives,	56,462 00
Compensation of President of the Confederate States,	12,500 00
Compensation of Vice President of Confederate States,	4,500 00
Compensation of private Secretary and Messenger to the President,	1,910 73
Contingent and telegraphic expenses of executive office,	12,000 00
Compensation of Secretary of State, &c.,	2,330 83
Amount carried forward,	427,435 64

Amount brought forward, - -	427,435 64
Incidental and contingent expenses Department of State, - - - - -	4,897 74
Publication and printing acts and resolutions of Congress, - - - - -	5,483 89
Compensation of Secretary of Treasury, &c.,	356,000 00
Incidental and contingent expenses Treasury Department, - - - - -	59,762 09
Additional clerks in offices of Treasurer and Assistant Treasurer, - - - -	1,263 33
Compensation of Secretary of War, &c., -	159,997 17
Incidental and contingent expenses of War Department,	68,208 80
Salary of Commissioner of Indian Affairs, -	3,896 39
Compensation of Secretary of the Navy, -	12,165 56
Incidental and contingent expenses of Navy Department, - - - - -	8,000 00
Compensation private secretary of Vice President,	920 33
Compensation of Postmaster General, &c., -	41,742 08
Incidental and contingent expenses of Postoffice Department, - - - - - -	2,500 00
Compensation of Attorney General, &c., -	4,113 06
Incidental and contingent expenses of Department of Justice, - - - - -	2,750 00
Salary of Superintendent of Public Printing, -	2,752 46
Purchase of paper for printing of Congress and Executive Departments, - - - - -	25,321 85
Printing for several executive departments, -	146,068 99
Rent of executixe buildings and President's house,	16,686 86
Salaries of Governor and Commissioner of Indian affairs, - - - - -	1,865 00
Salaries of consuls and commercial agents, -	10,317 00
Salaries of Commissioners and Secretaries, -	54,561 26
Salaries of judges, attorneys, marshals, &c., -	78,180 40
Compensation of officers and Clerks of House of Representatives, - - - - -	10,625 00
To defray expenses incurred in transportation of coin belonging to New Orleans banks, -	559 00
Incidental expenses of Treasury Department west of Mississippi, - - - - -	2,000 00
Incidental and contingent expenses of Foreign Intercourse, - - - - -	10,871 63
Compensation of officers of mint and independent treasury, - -	23,150 12
Wages of assesors, &c., of war tax, - -	666 85
Salaries of chief and sub-collectors of war tax,	17,144 33
For the purchase of coin, - - -	2,425 00
Compensation of three Commissioners under sequestration act, - -	6,379 01
Amount carried forward, -	1,568,730 75

Amount brought forward,	1,568,730 75
To carry into effect an "Act authorizing exchange bonds	23,148 29
Act authorizing the exchange of bonds, &c., -	2,492,000 00
Engraving and printing Treasury notes, -	451,403 27
Transmission of Confederate States funds, -	93,600 78
Travelling expenses for detections of persons engaged in passing forged Treasury notes, -	5,924 41
Compensation of agents of telegraph lines,	40,000 00
Salaries of clerks, and incidental expenses of tax-collectors, - -	29 55
Transfer of funds to foreign parts, -	3,537 50
Patent funds, - -	4,273 27
Salaries of officers, printing, &c., in collecting taxes,	360,000 00
To pay State of Alabama for steamer "Florida,"	90,000 00
Necesities, exigencies, &c., -	464,945 66
Advertising and other expenses incident to funding of Treasury notes, - -	10,019 64
Amount required to build fire-proof vaults, &c.,	3,705 79
Total,	$5,611,299 00

STATEMENT showing the aggregate of the balances standing to the credit of Appropriations made for the service of the War and Navy Departments, and for Civil and Miscellaneous Expenses, respectively, on the books of the Treasury, March 31, 1864:

War Department, - - - -	502,329,110 21
Navy Department, - - - -	33,046,775 79
Civil and Miscellaneous, including Customs, -	72,865,683 39
Total, - - - - -	$608,241,569 39

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 29, 1864.

STATEMENT showing the amount of Call Certificates issued from October 1st, 1863, to March 31st, 1864:

Act of March 23rd, 1863, four per cent.	1,825,000 00
Act of March 23rd, 1863, five per cent.,	45,834,100 00
	$47,659,100 00

NOTE.—The act authorizing the issue of the Call Certificates authorized an appropriation to redeem them. The probability is that very nearly the whole amount issued has been redeemed by the treasurer and depositaries; but as no returns have reached this office on this account, the fact cannot be formally stated.

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 29, 1864.

STATEMENT showing amount of Treasury notes issued under act of February 17th 1864, up to and including the 30th of April, 1864:

DENOMINATIONS:	
Tens,	13,280,000 00
Twenties,	1,936,000 00
Fifties,	8,460,000 00
Hundreds,	14,400,000 00
Five hundreds,	10,000,000 00
	$48,076,000 00

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 30, 1864.

STATEMENT showing amount of bonds and stock issued under the several acts authorizing the same, from October 1st, 1863, to March 31st, 1864:

Act of May 16, 1861, 8 per cent.,	273,400 00
" April 12, 1862, "	5,000 00
" February 20, 1863, "	15,431,100 00
" " " 7 per cent.,	23,572,950 00
" March 23, 1863, 6 per cent.,	11,624,200 00
" April 30, 1863, 8 per cent.,	6,358,000 00
Total,	$57,264,650 00

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE, April 29, 1864.

STATEMENT showing the amount of treasury notes issued under all acts (except act of February 17, 1864,) authorizing the same, up to and including the 30th of April, 1864, with amounts redeemed and outstanding.

	Issued.	Redeemed.	Outstanding.
Act of March 9, 1861, interest bearing notes, $3 65	$2,021,100 00	$1,495,150 00	$525,950 00
Act of May 16, 1861, two years after date	17,347,955 00	9,172,580 00	8,175,375 00
Act of August 19, 1861, general currency	291,961,830 00	141,034,709 00	150,927,121 00
Act of April 17, 1862, interest bearing notes, $7.30	122,640,000 00	22,658,100 00	99,981,900 00
Act of April 17, 1862, denominations of $1 and $2	5,600,000 00	1,102,382 00	4,497,618 00
Act of October 13, 1862, general currency	138,056,000 00		
Act of October 13, 1862, denominations of $1 and $2	2,344,800 00	26,159,960 50	114,240,839 50
Act of March 23, 1863, general currency	514,032,000 00		
Act of March 23, 1863, denominations of $1 and $2	3,023,520 00		
Act of March 23, 1863, denominations of 50 cents	915,758 50	44,737,956 75	473,233,321 75
Total	1,097,942,963 50	$246,360,838 25	$851,582,125 25

NOTE.—See exhibit hereto attached.

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE, *April* 30, 1864.

EXHIBIT showing the denominations of the non-interest bearing treasury notes in the accompanying statement.

DENOMINATIONS.

Fifty cents	$915,758 50
Ones	4,882,000 00
Twos	6,086,320 00
Fives	79,090,315 00
Tens	157,982,750 00
Twenties	217,425,120 00
Fifties	188,861,400 00
Hundreds	318,038,200 00
Total	$973,281,863 50
Interest bearing notes	$124,661,100 00
Non-interest bearing notes	973,281,863 50
	$1,097,942,963 50

STATEMENT showing the funded debt of the Confederate States on the 31st of March, (inclusive,) 1864; also amount of call certificates outstanding.

Act of February 28, 1861, 8 per cent.,	- -	$15,000,000 00
" May 16, " "	- -	8,891,700 00
" August 19, " "	- -	100,000,000 00
" April 12, 1862, "	- -	3,182,850 00
" February 20, 1863, "	- -	95,763,700 00
" " " 7 per cent.,	- -	66,318,550 00
" March 23, " 6 "	- -	11,646,200 00
" April 30, " " " cotton interest coupons,	- - - -	8,393,000 00
Add interest bearing treasury notes issued under act of April 17, 1862, made bonds per act of February 17, 1864,	- - - - -	99,996,400 00
		$409,192,400 00
To which add the following call certificates, issued and outstanding, to wit:		
Act of Dec. 24, 1861, 6 per cent.,	$40,439,170	
" March 23, 1863, 4 "	1,825,000	
" " " 5 "	72,074,100	
		114,338,270 00
Total, - - - - -		$523,530,670 00

NOTE.—As the call certificates have been redeemed from money in the hands of the treasurer and depositaries, and refunded by stated account, this office cannot ascertain what has been taken up otherwise than through this channel; neither can it state the amount which has assumed the character of permanent bonds.

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 30, 1864.

STATEMENT exhibiting the unfunded debt of the Confederate States, as shown by the amount of treasury notes outstanding on 31st March, 1864.

Act of March 9, 1861, 3.65 interest notes, -	$534,500 00
" May 16, " two year notes, - -	8,204,575 00
" August 19, 1861, general currency, -	154,356,631 00
" April 17, 1862, denomination $1 and $2,	4,516,509 00
Amount carried forward, - -	$167,612,215 00

Amount brought forward, - - -	$167,612,215 00
Act of October 13, 1862, general currency, denomination $1 and $2, - - -	118,997,321 50
" March 23, 1863, general currency, denomination $1 and $2, and 50 cents, -	511,182,566 50
Total, - - - - - - -	$797,792,103 00

NOTE.—As noted in former statements on the same subject, it is deemed proper to add that the foregoing is based, not upon what has actually been funded with the treasurer and the several depositaries, but upon the amount redeemed in pursuance of stated account and warrant of the Secretary of the Treasury.

RO. TYLER, *Register.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 30, 1864.

ESTIMATES OF APPROPRIATIONS

REQUIRED FOR THE

SUPPORT OF THE GOVERNMENT

For the period from July 1 to December 31, inclusive, 1864.

LEGISLATIVE.

For compensation and mileage of members and delegates of the House of Representatives,	200,000 00
For compensation of officers and others employed in the service of the House of Representatives,	5,625 00
For contingent expenses of the House of Representatives,	40,000 00
For compensation and mileage of members of the Senate,	no estimates received.
For compensation of officers and clerks of the Senate,	
For contingent expenses of the Senate,	

EXECUTIVE.

For compensation of President of the Confederate States,	12,500 00
For compensation of Vice President of the Confederate States,	3,000 00
For compensation of the private secretary and messengers of the President,	1,350 00
Amount carried forward,	**$262,475 00**

Amount brought forward,	$262,475 00
For compensation of private secretary of Vice President,	500 00
For contingent and telegraphic expenses of the executive office.	20,000 00

TREASURY DEPARTMENT.

For compensation of the Secretary of the Treasury, Assistant Secretary, Comptroller, Auditors, Treasurer and Register, and clerks, messengers, watchmen and laborers in the Treasury Department,	484,562 50
For incidental and contingent expenses of the treasury department.	50,000 00
For interest on the public debt,	20,000,000 00
For engraving and printing treasury notes, bonds and certificates of stock, and paper for the same,	200,000 00
For the payment of principal, under loan of August 19, 1861, this sum being amount due and payable on the 1st of January, 1865	1,393,900 00
For rent of Executive buildings and President's house,	20,000 00
For advertising and other expenses incident to funding treasury notes,	300,000 00
For compensation of the agent of the treasury department west of the Mississippi river, Auditor, Comptroller, clerks and messengers in their bureaus,	25,000 00
For incidental and contingent expenses of the treasury service, west of the Mississippi river,	20,000 00
For travelling and other expenses incident to the detection of persons engaged in preparing and passing forged treasury notes,	5,000 00
For salary, clerk hire and other expenses of agent of Erlangir loan in Paris.	10,000 00

WAR DEPARTMENT.

For compensation of the Secretary of War, Assistant Secretary, chief of bureau, clerks, messengers, &c., in the War Department,	205,000 00
For incidental and contingent expenses of the War Department,	125,000 00
For compensation of commissioner and chief clerk of the Indian office, and incidental expenses of the bureau,	9,250 00
Amount carried forward,	**$23,130,687 50**

Amount brought forward,	$23,130,687 50
For contingent expenses of the Adjutant and Inspector General's Department,	25,000 00
For incidental and contingent expenses of the army,	100,000 00
For amount required to comply with treaty stipulations entered into between the Confederate States and certain Indian tribes,	92,200 00
For to meet the incidental expenses of the public service within the Indian tribes,	50,000 00
Quartermaster's Department.	
For pay of officers of the army, volunteers and militia,	74,249,951 00
For service of the Quartermaster's department,	171,911,197 00
For pay for horses killed in battle, under act No. 48, section 7, and for which provision is to be made,	250,000 00
For pay for property pressed into the service of the Confederate States, under appraisement, said property having been either lost or applied to the public service,	300,000 00
Commissary Department.	
For the purchase of subsistence stores, and commissary property,	177,694,000 00
Ordnance Department.	
For the ordnance service in all its branches,	25,000,000 00
For the nitre and mining service,	6,800,000 00
Engineer Department.	
For the engineer service,	10,000,000 00
Medical Department.	
For pay of private physicians employed by contract,	250,000 00
For pay of hospital stewards,	100,000 00
For pay of nurses and cooks, not enlisted or volunteers,	350,000 00
For pay of matrons, assistant matrons and ward matrons,	350,000 00
For pay of ward masters,	200,000 00
For pay of hospital laundresses,	150,000 00
For purchase of hospital clothing,	500,000 00
For purchase of alcoholic stimulants,	3,120,000 00
Amount carried forward,	$494,623,035 50

Amount brought forward,	$494,623,035 50
For purchase of medical and hospital supplies,	11,200,000 00
For establishment and support of military hospitals,	100,000 00

NAVY DEPARTMENT.

For compensation of the Secretary of the Navy, clerks and messenger in his office,	24,621 03
For incidental and contingent expenses of the Navy Department,	15,000 00
For pay of the navy,	1,647,384 75
For provisions and clothing in the paymaster's department,	2,051,500 00
For construction of iron-clad vessels in the Confederate States,	2,000,000 00
For ordnance and ordnance stores,	1,400,000 00
For repairs of vessels,	300,000 00
For equipment and stores of vessels,	500,000 00
For construction of sub-marine batteries,	250,000 00
For contingent enumerated,	800,000 00
For medical supplies and surgeon's necessaries,	360,000 00
For support of the marine corps,	711,418 00

STATE DEPARTMENT.

For compensation of the Secretary of State, clerks, messenger and laborer,	7,014 00
For salaries of commissioners and secretaries,	31,200 00
For salaries of consuls and commercial agents,	1,700 00
For incidental and contingent expenses of foreign intercourse,	5,000 00

DEPARTMENT OF JUSTICE.

For compensation of Attorney General, Assistant Attorney General, clerks and messengers,	10,025 26
For incidental and contingent expenses of the Department of Justice,	2,500 00
For compensation of Superintendent of Public Printing, clerk and messenger,	5,316 32
For compensation of Governor and Commissioner of Indian Affairs, secretary, judges, attorney and marshal of Arizona Territory,	4,650 00
For incidental and contingent expenses of Arizona Territory, to be expended by the Governor,	500 00
For the publication and printing of the acts and resolutions of Congress,	5,000 00
Amount carried forward,	**$516,055,864 86**

Amount brought forward,	$516,055,864 86
For printing, binding and ruling for both houses of Congress, including printing of the laws in book form,	10,000 00
For printing, binding and ruling for the several Executive Departments,	150,000 00
For the purchase of paper for the several Executive Departments and Congress,	75,000 00
For salaries of judges, attorneys and marshals, and incidental and contingent expenses of courts,	80,000 00
For compensation of three commissioners appointed under the sequestration act, and for clerk hire and contingent expenses,	5,000 00

POSTOFFICE DEPARTMENT.

For compensation of the Postmaster General, chiefs of bureau, clerks, messengers, watchmen and laborers,	43,339 00
For incidental and contingent expenses of the Post office Department,	5,000 00
For compensation of agents, cost of materials, and constructing and repairing telegraph lines,	78,250 00
For compensation of the agent for the Postoffice Department of the country west of the Mississippi river, and ten clerks, including deficiency to 30th June, 1864,	15,994 40
For incidental and contingent expenses of the Postoffice Department west of the Mississippi, including deficiency to 30th June, 1864,	23,000 00
Aggregate,	$516,541,448 26

RECAPITULATION.

Legislative,	245,625 00
Executive, (salary President, &c.,)	37,350 00
Treasury Department,	22,508,462 50
War Department,	483,131,598 00
Navy Department,	10,059,923 78
State Department,	44,914 00
Department of Justice,	347,991 58
Postoffice Department,	165,583 40
Total,	$516,541,448 26

RO. TYLER, *Register*.

TREASURY DEPARTMENT, REGISTER'S OFFICE,
April 30, 1864.

EXECUTIVE DEPARTMENT.

C. S. A., Executive Department,
Richmond, Va., April 21, 1864.

To the Honorable Secretary of the Treasury:

Sir: I have the honor to submit the following estimate of funds required to meet the expenses of the President's office during the six months ending December 31, 1864, to wit: For the "contingent and telegraphic expenses of the Executive Department," for the six months ending December 31st, 1864, twenty thousand dollars, ($20,000.)

Very respectfully, your obedient servant,

BURTON N. HARRISON,
Disbursing Agent.

SENATE.

No estimates for the Senate submited.

HOUSE OF REPRESENTATIVES.

House of Representatives, Clerk's Office,
Richmond, April 25, 1864.

Hon C. G. Memminger,
Secretary of the Treasury:

Sir: I have the honor to submit the following estimates for appropriations required for the House of Representatives for six months ending December 31, 1864, viz.:

For pay and mileage of members and delegates of the House of Representatives, two hundred thousand dollars,	$200,000 00
Compensation of officers of the House of Representatives, five thousand six hundred and twenty-five dollars,	5,625 00
Contingent expenses of the House of Representatives, forty thousand dollars,	40,000 00
Total,	$245,625 00

Very respectfully,

A. R. LAMAR,
Clerk and Disbursing Officer.

STATE DEPARTMENT.

***APPROPRIATIONS** required by the Department of State for the six months ending December 31, 1864.*

For foreign intercourse:		
Salaries of four commissioners,	$24,000 00	
And four secretaries,	7,200 00	
		$31,200 00
[References: Secret acts Provisional Congress, 13th and 27th February, 1861, (Nos. 7 and 39,) and act August 20, 1861, (No. 226).]		
Salaries of two commercial agents,		1,700 00
[Act No. 74 of March 15, 1861.]		
Incidental and contingent expenses of foreign intercourse,		5,000 00
For salary of Secretary of State, [act Nos. 23 and 24 of February 21, 1861,]	3,000 00	
For salary of chief clerk, [acts No. 53 of March 7, 1861, and ch. 47 of October 13, 1862,]	875 00	
For salary of one clerk, [same references,]	750 00	
And compensation as disbursing officer,	100 00	
[Act May 16, 1861, (No. 130,) and April 29, 1863, (ch. 49)]		
For salaries of two clerks, [act of March 7, 1861, (No. 53,) and of October 13, 1862, (ch. 47)]	1,500 00	
For salary of one messenger, [same references,]	375 00	
For salary of one laborer, [same references and ch. 49 of April 29, 1863.]	414 00	
		7,014 00

J. P. BENJAMIN,
Secretary of State.

POST OFFICE DEPARTMENT.

The estimates of the Post Office Department are attached to the report of the Postmaster General.

DEPARTMENT OF JUSTICE.

C. S. A., DEPARTMENT OF JUSTICE,
Richmond, Va., April 21, 1864.

To the President:

SIR: I have the honor to submit the following estimates of expenditures for this department, from July 1st to December 31st, 1864, inclusive:

1. For salaries of Attorney General, Assistant Attorney General, clerks and messenger,	$ 10,025 26
2. For contingent expenses of department,	2,500 00
3. For salaries of judges, attorneys, and incidental and contingent expenses of courts,	80,000 00
4. For salaries of three commissioners under the sequestration act, for clerk hire, and incidental and contingent expenses of the board,	5,000 00
5. For salaries of Governor and Commissioner of Indian Affairs, of secretary and of judges, attorney and marshal of Arizona Territory,	4,650 00
6. For contingent expenses of said territory, to be expended by the Governor,	500 00
7. For salaries of Superintendent of Public Printing, clerks and messenger in his office,	5,316 32
8. For printing, ruling, and binding for the several Executive Departments,	150,000 00
9. For printing, ruling, and binding, for both Houses of Congress, including the printing of the laws in the authorized form, and the journal of Congress,	10,000 00
10. For the publication and printing of the acts and resolutions of Congress,	5,000 00
11. For the purchase of paper for the several Executive Departments and Congress,	75,000 00

Respectfully, your obedient servant,

GEO. DAVIS,
Attorney General.

TREASURY DEPARTMENT.

ESTIMATES OF APPROPRIATIONS required for the service of the Treasury Department for the six months ending December 31st, 1864.

For advertising and other expenses incident to funding treasury notes, three hundred thousand dollars,	$300,000 00

For engraving and printing treasury notes, bonds, &c., two hundred thousand dollars,	200,000 00
For interest on the public debt, twenty millions of dollars,	20,000,000 00
For payment of principal, loan August 19, 1861, due January 1, 1865, one million three hundred and ninety-three thousand nine hundred dollars,	1,393,900 00
For rent of executive buildings and President's house, twenty thousand dollars,	20,000 00
For compensation of Secretary of the Treasury, Assistant Secretary, comptroller, auditors, treasurer, and register, and clerks and messengers, four hundred and eighty-four thousand five hundred and sixty-two dollars, and fifty cents,	484,562 50
For incidental and contingent expenses of Treasury Department, fifty thousand dollars,	50,000 00

ESTIMATE OF APPROPRIATION required for Compensation of the Secretary of the Treasury, Assistant Secretary, Comptroller, Auditor, Treasurer, and Register, and Clerks and Messengers in the Treasury Department, for six months, ending December 31, 1864:

For compensation of Secretary of Treasury,	$3,000 00
For compensation of Assistant Secretary of Treasury,	1,500 00
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of one disbursing clerk, at $200 per annum,	100 00
For compensation of eight clerks, at $1,500 per annum,	6,000 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of one superintendent, at $975 per annum,	487 50
For compensation of one chief of treasury note bureau, at $3,000 per annum,	1,500 00
For compensation of four clerks, at $1,500 per annum,	3,000 00
For compensation of one chief clerk of produce loan, at $2,500 per annum,	1,250 00
For compensation of six clerks, at $1,500 per annum,	4,500 00
For compensation of Commissioner of Taxes, at $3,000 per annum,	1,500 00
For compensation of one disbursing clerk of war tax, at $1,750 per annum,	875 00
For compensation of forty clerks, at $1,500 per annum,	30,000 00
Amount carried forward.	$54,962 50

Amount brought forward,	$54,962 50
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of one comptroller, at $3,000 per annum,	1,500 00
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of twenty-four clerks, at $1,500 per annum,	18,000 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of First Auditor, at $3,000 per annum,	1,500 00
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of fifty clerks, at $1,500 per annum,	37,500 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of one assistant messenger, at $375 per annum,	187 50
For compensation of Second Auditor, at $3,000 per annum,	1,500 00
For compensation of two chief clerks, at $1,750 per annum,	1,750 00
For compensation of one hundred and fifty clerks, at $1,500 per annum,	112,500 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of Third Auditor, at $3,000 per annum,	1,500 00
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of twenty clerks at $1,500 per annum,	15,000 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of one assistant messenger, at $375 per annum,	187 50
For compensation of Treasurer, at $3,000 per annum,	1,500 00
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of one hundred and sixty-six clerks, at $1,500 per annum,	124,500 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of one assistant messenger, at $450 per annum,	225 00
For compensation of Register, at $3,000 per annum,	1,500 00
Amount carried forward,	$380,062 50

Amount brought forward,	$380,062 50
For compensation of one chief clerk, at $1,750 per annum,	875 00
For compensation of one hundred and eight clerks, at $1,500 per annum,	81,000 00
For compensation of one messenger, at $750 per annum,	375 00
For compensation of two clerks in light-house bureau, at $1,500 per annum,	1,500 00
For compensation of one chief clerk in treasury note bureau at Columbia, S. Carolina, at $2,500 per annum,	1,250 00
For compensation of twenty-six clerks, at $1,500 per annum,	19,500 00
Four hundred and eighty-four thousand five hundred and sixty-two dollars and fifty cents,	$484,562 50

Respectfully submitted to the Secretary of the Treasury.

———— ————, *Disbursing Clerk.*

April 21, 1864.

ESTIMATE OF APPROPRIATION required for Incidental and Contingent Expenses of the Treasury Department, for the six months ending December 31, 1864:

Fuel and gas, $5,000 per month, for October, November, and December,	$15,000 00
Postage on soldiers' claims and other matter,	3,000 00
Telegrams,	6,000 00
Servants' hire, $1,000 per month,	6,000 00
Stationery, &c., including books, paper blanks, pens, envelopes, ink, washing, &c.,	20,000 00
Fifty thousand dollars,	$50,000 00

Respectfully submitted to the Secretary of the Treasury,

————— ————,

Disbursing Clerk Treasury Department.

April 21, 1864.

APPROPRIATIONS required for Treasury Department.

For compensation of the agent of the Treasury Department west of the Mississippi river, Auditor, Comptroller, clerks, and messengers in their bureaus, twenty-five thousand dollars,	$25,000 00
Amount carried forward,	$25,000 00

Amount brought forward,	$25,000 00
For incidental and contingent expenses of the Treasury service west of the Mississippi river, twenty thousand dollars,	20,000 00
For travelling and other expenses incident to the detection of persons engaged in preparing and passing forged treasury notes, five thousand dollars.	5,000 00
For salary, clerk hire, and other expenses of agent of Erlanger loan in Paris, ten thousand dollars,	10,000 00

Total amount asked for service of Treasury Department, twenty-two millions five hundred and eight thousand four hundred and sixty-two dollars and fifty cents, $22,508,462 50.

WAR DEPARTMENT.

ESTIMATE for the War Department and its several Bureaus, for the half year commencing July 1, 1864, *and ending December* 31, 1864:

For compensation of Secretary of War, Assistant Secretary, Chief of Bureau, Clerks, Messengers, &c.,	$205,000 00
For incidental and contingent expenses of War Department,	125,000 00
For salary of Commissioner, Chief Clerk, and incidental expenses of Indian Bureau,	9,250 00
	$339,250 00

To Hon. JAMES A. SEDDON, *Secretary of War.*

CONFEDERATE STATES OF AMERICA,
Quartermaster General's Office,
Richmond, April 22, 1864.

SIR: I have the honor to submit herewith the estimates required from this office, for six months, commencing 1st July and ending December 31st, 1864.

That for the ordinary expenses of the Quartermasters' Department is marked A, and amounts to $172,461,197

That for the *Pay* of the *Army* is marked B, and amounts to 74,249,951

These estimates have been prepared with great care, and while the amount asked has been greatly reduced over former estimates for the same period, it is believed that if the sum asked be appropriated, the department will be able to meet all demands upon it for the period specified.

It is proper to add, that the present form in which these estimates

have been prepared, is in conformity to suggestions made by the Committee on Finance of the Senate at the last session.

I am, sir, respectfully, your obedient servant,

A. R. LAWTON,
Quartermaster General.

Hon. JAMES A. SEDDON, *Secretary of War*,
Richmond, Va.

A.

ESTIMATE of the amount required by the Quartermaster's Department for disbursement for the public service of that Department for six months, commencing July 1st and ending December 31st, 1864, viz:

1ST—REGULAR SUPPLIES.

For the regular supplies of the Quartermaster's Department, consisting of fuel for the officers, enlisted men, guard, hospital, storehouses, and offices; of forage in kind for the horses, mules and oxen of the Quartermaster's Department, at the several posts and stations, and with the armies in the field; and for the authorized number of officers' horses, horses for the several corps of artillery, including bedding for the animals; of straw for soldiers' bedding; and of stationery, including blank books for the quartermaster's department, cerificates for discharged soldiers, blank forms for the pay and quartermasters' department, and for printing of division and department orders and reports.

Fuel,	$7,491,400 00	
Forage,	58,153,680 00	
Straw,	3,435,786 00	
Stationery,	1,817,100 00	
		$70,897,966 00

For the incidental expenses of the quartermaster's department, consisting of postage on letters and packages received and sent by officers of the *army*, on public service; expenses of courts-martial, and courts of inquiry, including the additional compensation of judge advocates, recorders, members and witnesses, while on that service, under the act March 16, 1862; extra pay to soldiers employed under the direction of the quartermaster's department, in the erection of barracks, quarters, storehouses and hospitals, in the construction of roads and other constant labor, for periods of not less than ten days, under the acts of August 4, 1862, and May 1st, 1863, including those employed as clerks at di-

Amount carried forward, $70,897,966 00

Amount brought forward,	$70,897,966 00
vision and department headquarters; expenses of expresses to and from the frontier posts and armies in the field; of escorts to paymasters and other disbursing officers, and to trains where military escorts cannot be furnished, expenses of the interment of officers killed in action, or who may die when on duty in the field or at the posts on the frontiers, or at other posts and places, when ordered by the Secretary of War, and of non-commissioned officers and soldiers; authorized office furniture, hire of laborers in the quartermaster's department, including the hire of interpreters and guides for the army, compensation of clerks to officers of the quartermaster's department; compensation of forage and wagon-masters; for the apprehension of deserters, and the expenses incident to their pursuit; the purchase of travelling forges, blacksmiths' and shoeing tools, horse and mule shoes and nails, iron and steel for shoeing, hire of veterinary surgeons, medicines for horses and mules, picket ropes, and for shoeing the horses of the corps named.	8,685,038 00
For mileage, or the allowance made to officers of the army for the transportation of themselves and their baggage when travelling on duty without troops, escort or supplies,	60,000 00
For transportation of the army, including the baggage of the troops, when moving either by land or water; of clothing, camp and garrison equipage, from the several depots to the troops in the field; of horse equipments and subsistence from the places of purchase, and from the places of delivery, under contract to such places as the circumstances of the service may require them to be sent; of ordnance, ordnance stores, and small arms from the foundries and armories to the arsenals, fortifications, frontier posts, and army depots; freights, wharfage, tolls and ferriages; the purchase and hire of horses, mules and oxen, and the purchase and repair of wagons, carts and drays, and of ships and other sea-going vessels and boats, required for the transportation of supplies for garrison purposes; for drayage and cartage at the several posts; hire of teamsters, transportation of funds for the pay and other disbursing departments; the expenses of sailing public transports on the various rivers; and for	
Amount carried forward,	$79,643,004 00

Amount brought forward,	$79,643,004 00
procuring water at such posts as from their situation require it to be brought from a distance; and for clearing roads and removing obstructions from roads, harbors and rivers to the extent which may be required for the actual operations of the troops.	40,091,390 00

BARRACKS AND QUARTERS.

For hire or commution of quarters for officers on military duty; hire of quarters for troops; of storehouses for the safekeeping of military goods; of grounds for summer cantonments and for temporary frontier stations; rent and repairs of wharves; for hutting troops; and for repairing, altering and enlarging buildings at the established posts; and for the purchase of materials therefor,	8,619,200 00
For the purchase of necessary materials for clothing, camp and garrison equipage, and for pay for labor, &c., necessary to the fabrication of the same.	43,557,603 00
	$171,911,197 00
To pay for property pressed into the service of the Confederate States, under appraisement, and said property having been either lost or applied to the public service.	300,000 00
To pay for horses of volunteers killed in battle, under act No. 48, sec. 7, and for which provision is to be made,	250,000 00
Total amount required,	$172,461,197 00

QUARTERMASTER GENERAL'S OFFICE,
Richmond, Va., April 22, 1864.

A. R. LAWTON,
Quartermaster General.

B.

ESTIMATE of the amount required to pay the army of the Confederate States for six months commencing 1st July and ending December 31st, 1864.

ONE CORPS OF ARTILLERY.

1 colonel, per month, $210,	$ 210		
2 lieutenant colonels, per month, $185,	375		
12 majors, per month, $162,	1,944		
40 captains, per month, $140,	5,600		
80 first lieutenants, per month, $100,	8,000		
40 second lieutenants, per month, $90,	3,600		
4 assistant quartermasters, per month, $140,	560		
4 assistant commissaries, per month, $140,	560		
4 surgeons, per month, $162,	648		
8 assistant surgeons, per mo., $110,	880		
40 first sergeants, per month, $20,	800		
160 sergeants, per month, $17,	2,720		
160 corporals, per month, $13,	2,080		
80 buglers, per month, $13,	1,040		
40 farriers, per month, $13,	520		
40 blacksmiths, per month, $13,	520		
3,440 privates, per month, $12,	41,280		
4 quartermaster sergeants, per month, $21,	84		
4 sergeant majors, per month, $21,	84		
4 chief buglers, per month $21,	84		
4 adjutants, per month, $110,	440		
Pay per month,	$72,024		
1 corps for six months,		$432,144	
8 corps for six months,			$3,457,152

ONE REGIMENT OF CAVALRY.

1 colonel, per month, $210,	$ 210		
1 lieutenant colonel, per month, $185,	185		
Amount carried forward,	$395		$3,457,152

	Amount brought forward,	$ 395		$3,457,152
1	major, per month, $162,	162		
10	captains, per month, $140,	1,400		
10	first lieutenants, per month, $100,	1,000		
20	second lieutenants, per mo., $90	1,800		
1	surgeon, per month, $162,	162		
2	assistant surgeons, per mo., $110,	220		
1	assistant quartermaster, per month, $140,	140		
1	assistant commissary, per month, $140,	140		
1	adjutant, per month, $110,	110		
1	sergeant major, per month, $21,	21		
1	quartermaster sergeant, per month, $21,	21		
1	chief bugler, per month, $21,	21		
10	first sergeants, per month, $20,	200		
40	sergeants, per month, $17,	680		
40	corporals, per month, $13,	520		
20	buglers, per month, $13,	260		
10	farriers, per month, $13,	130		
10	blacksmiths, per month, $13,	130		
600	privates, per month, $12,	7,200		
40	cents per day for use and risk of horse, one month,	8,796		
	Pay for one month,	$23,508		
	Pay for six months, one regiment,		$141,048	
	Pay for six months, 175 regiments,			24,683,400

One Regiment of Infantry.

1	colonel, per month, $195,	$ 195		
1	lieutenant colonel, per month, $170,	170		
1	major, per month, $150,	150		
10	captains, per month, $130,	1,300		
10	first lieutenants, per month, $90,	900		
20	second lieutenants, per mo., $80,	1,600		
	Amount carried forward,	$4,315		$28,140,552

	Amount brought forward,	$4,315	$28,140,552
1	surgeon, $162,	162	
2	assistant surgeons, per mo., $110,	220	
1	assistant quartermaster, per month, $140,	140	
1	assistant commissary, per month, $140,	140	
1	adjutant, per month, $100,	100	
1	sergeant major, per month, $21,	21	
1	quartermaster sergeant, per month, $21,	21	
1	principal musician, per mo., $21,	21	
10	first sergeants, per month, $20,	200	
40	sergeants, per month, $17,	680	
40	corporals, per month, $13,	520	
20	musicians, per month, $12,	240	
600	privates, per month, $11,	6,600	
	Pay for one month,	$13,380	
	Pay for six months, one regiment,		80,280
	Pay for six months, 547 regiments,		43,913,160

FIELD AND STAFF.

200	generals, per month, $301,	$60,200	
200	adjutant generals, per mo., $162,	33,400	
300	adjutant generals, per mo., $140,	42,000	
400	aids-de-camp, per month, $135,	54,000	
163	brigade quartermasters, per month, $162,	26,406	
159	brigade commissaries, per month, $162,	25,758	
500	chaplains, per month, $80,	40,000	
73	cadets, per month, $90,	6,570	
	Pay for one month,	$287,334	
	Pay for six months,		1,724,004
	Amount carried forward,		$73,777,716

Amount brought forward,		$73,777,716
SIGNAL CORPS.		
1 major, per month, $150,	$ 150	
10 captains, per month, $130	1,300	
10 first lieutenants, per month, $90,	900	
10 second lieutenants, per mo., $80,	800	
30 sergeants, per month, $17,	510	
Pay for one month,	$3,660	
Pay for six months,		21,960
Pay of the officers on duty in the office of the Adjutant and Inspector General's Department, the Quartermaster General's, medical, engineer, ordnance, and subsistence departments, in Richmond,		450,275
		$74,249,951

I have the honor to be,
Very respectfully, your obedient servant,
A. R. LAWTON,
Quartermaster General.

ESTIMATE OF FUNDS required by Ordnance Department C. S. A., from 1st July, 1864, to 31st December, 1864.

"Ordnance service in all its branches," twenty-five million dollars.

Service of arsenals and depots,	$4,500,000 00
Purchase and manufacture of artillery and small arms,	5,500,000 00
Purchase of ordnance stores, including powder, materials and equipments of all kinds,	5,000,000 00
Making cartridges, harness, equipments, ammunition-wagons, &c.,	2,000,000 00
Purchase of ordnance stores abroad,	3,000,000 00
For service of trans-Mississippi department,	5,000,000 00
Total,	$25,000,000 00

J. GORGAS,
Colonel and Chief of Ordnance.

ESTIMATES of appropriations required to comply with treaty stipulations entered into between the Confederate States and certain Indian tribes.

OFFICE OF INDIAN AFFAIRS,
Richmond, April 22, 1864.

SEMINOLE TREATY, AUGUST 1, 1861.

For permanent annuity, payable December 30th, 1864, under article 38, $5,000 of the same to be paid to the treasurer of the nation, to be used as the general council may direct, and the residue of $20,000 to be paid *per capita* by the agent of the Seminoles to all the individuals of the nation, equally and share and share alike, $25,000 00

For annual provision for the support of schools, payable December 30th, 1864, under article 38, to be applied and expended under the direction of the President, by the agent of the Seminoles, 3,000 00

For annual provision for smiths and smith shops, payable December 30th, 1864, under article 38, to be paid to the treasurer of the nation, and expended under the direction of the general council, 2,200 00

For annual provision for agricultural assistance, payable December 30th, 1864, under article 38, to be expended, under the direction of the President, by the agent of the Seminoles, 2,000 00

$32,200 00

RESERVE INDIAN TREATY, AUGUST 12, 1861.

For rations of provisions to be furnished the Reserve Indians, under contract, from June 30th, to December 30th, 1864, $50,000 00

CAMANCHE TREATY, AUGUST 12, 1861.

For rations of provisions to be furnished the Comanches, under contract, from June 30th to December 30th, 1864, $10,000 00

To meet the incidental expenses of the public service within the Indian tribes from June 30th to December 30th, 1864, $50,000 00

RECAPITULATION.

On account of the Seminoles,	$32,200 00
On account of the Reserve Indians,	50,000 00
On account of the Comanches,	10,000 00
On account of the contingencies,	50,000 00
	$142,200 00

Respectfully submitted,
S. S. SCOTT, *Commissioner.*

To Hon. J. A. SEDDON, *Secretary of War.*

ESTIMATE of funds required in the office of the Adjutant and Inspector General for the fiscal year ending December, 1864.

1. Stationery,	$6,000 00
2. Postage,	5,000 00
3. Telegraphing,	4,500 00
4 Repairs,	2,500 00
5. Furniture,	1,000 00
6. Copying for Congress,	3,000 00
7. Porters' hire,	2,500 00
8. Miscellaneous account,	500 00
	$25,000 00

I certify that the above estimate of funds is required for this office for the fiscal year ending December 31st, 1864.

S. COOPER,
Adjutant and Inspector General C. S. A.

ADJUTANT AND INSPECTOR GENERAL'S OFFICE,
Richmond, April 25, 1864.

ESTIMATE of funds required at the Nitre and Mining Bureau during the six months ending 31st December, 1864.

APPROPRIATION—NITRE AND MINING SERVICE, $6,800,000 00.

For purchase and manufacture of nitre, (home and abroad,)	$2,000,000 00
Amount carried forward,	$2,000,000 00

Amount brought forward,	$2,000,000 00
For purchase and manufacture of lead, copper, &c., (home and abroad,)	1,500,000 00
For purchase and manufacture of iron, &c.,	3,600,000 00
For contingencies for purchase of other metals and minerals,	200,000 00
For trans-Mississippi department, erection of iron furnaces and rolling mills, lead and nitre works, and Mexican importations,	2,500,000 00
	$9,800,000 00
Deduct value of cotton and tobacco on hand and unexpended balances,	3,000,000 00
	$6,800,000 00

It is desired that the amount be appropriated under one head, viz: "Nitre and Mining Service."

J. M. ST. JOHN,
Lieutenant Colonel and Chief of Bureau.

NITRE AND MINING BUREAU,
Richmond, April 23, 1864.

C. S. A., SUBSISTENCE DEPARTMENT,
Richmond, April 22, 1864.

Hon. JAMES A. SEDDON,

Secretary of War, C. S. A.:

SIR: I have the honor to enclose herewith an estimate of funds (in triplicate) required for the subsistence of four hundred thousand men for the period of one hundred and eighty-three days, commencing July 1, 1864, and ending January 1, 1865.

In making this estimate, the prices selected have been those fixed in the last schedule of the commissioner for the State of Virginia, except in the case of bacon, which has been put at the lowest price for which it is believed it can be obtained. In estimating the cost of the ration, sugar and coffee have not been considered, as they are now issued only in lieu of bacon.

Taking the army in the department of trans-Mississippi to be one-eighth (1-8) of the whole force in the field, the amount which should properly be sent to that department is twenty-two million two hundred and eleven thousand seven hundred and fifty dollars, ($22,211,750.)

I have the honor to be, very respectfully,
Your obedient servant,
L. B. NORTHROP,
Commissary General, C. S. A.

ESTIMATE OF FUNDS required for the subsistence of four hundred thousand men from July 1, 1864, to January 1, 1865, (one hundred and eighty-three days,) making seventy-three million two hundred thousand rations.

Seventy-three million two hundred thousand rations at $2 per ration,	$146,400,000
Purchase of weights, scales, measures and stationary,	500,000
Provisions for prisoners of war and employees and laborers in quartermaster, engineer and nitre bureaus,	14,640,000
	$161,540,000
Add 10 per cent. for wastage,	16,154,000
	$177,694;000

Rations.	Article.	Quantity.	Price.	Amount.
80	Bacon,	40 lbs.,	$4 00 per lb.,	$160 00
20	Beef,	20 "	60 "	12 00
80	Meal,	100 "	09 "	9 00
20	Flour,	30 "	13 "	3 90
90	Rice,	9 "	20 "	1 80
20	Beans,	1½ pints,	06 per pint,	09
100	Vinegar,	1 gallon,	50 per gallon,	50
100	Soap,	4 lbs.,	$1 00 per lb.,	4 00
100	Salt,	3 quarts,	15 per quart,	45
100	Tobacco,	2½ lbs.,	$3 50 per lb ,	8 75
				$200 49
Estimated cost of ration,				$2 00

L. B. NORTHROP, *Commissary General.*

CONSCRIPT BUREAU.

Nothing required.

C. S. A., WAR DEPARTMENT, ENGINEER BUREAU,
Richmond, Va., April 22, 1864.

Estimate for engineer service, C. S., for the six months, commencing July 1st, and terminating December 31st, 1864, ten million dollars, $10,000,000.

A. L. RIVES,
Colonel and Acting Chief Engineer Bureau.

No estimate deemed necessary to be submitted for loss of slaves on public defences.

CONFEDERATE STATES OF AMERICA,
Surgeon General's Office,
Richmond, Va., April 23, 1864.

Hon. JAS. A. SEDDON,
Secretary of War, Richmond, Va.:

SIR: I have the honor to submit the enclosed estimates for funds required for the Medical Departments, for the pay of hospital stewards, nurses, cooks, &c., for the period of six months, commencing June 30, 1864, and ending December 31, 1864.

This estimate is intended as a supplement to that rendered on the 21st instant, the necessity for so doing being the delay of the Quartermaster General in replying to communication from this office, March 1st, ultimo, in which he was requested to include upon his estimate the funds required for the purposes enumerated upon the enclosed papers, as said funds are disbursed by the Quartermaster's Department. His reply was only received yesterday, informing this bureau that he would not estimate for said funds, and would have been referred to you for decision, were it not feared that it would cause too great delay in laying the estimates before Congress. The communication will, however, be forwarded to you in course of time, with the opinion of this bureau endorsed upon it.

Very respectfully, your obedient servant,

S. P. MOORE,
Surgeon General C. S. Army.

CONFEDERATE STATES OF AMERICA,
Surgeon General's Office,
Richmond, Va., April 21, 1864.

ESTIMATE of funds required for the Medical Department, C. S. Army, for the period of six months, commencing June 30th, 1864, and ending December 31, 1864.

For purchase of medical and hospital supplies—		
Medicines, - - -	$6,000,000	
Instruments, - - -	100,000	
Books for hospital and regimental records,	100,000	
Hospital stores, - - -	2,000,000	
Bedding, - - -	1,000,000	
Furniture, dressings, &c., -	2,000,000	
		$11,200,000
For purchase of hospital clothing required by act of Congress approved September 27, 1862, entitled An act to better provide for the sick and wounded of the army in hospitals, - - - -		500,000
Amount carried forward, - - -		$11,700,000

Amount brought forward, - - -	$11,700,000
For purchase of 312,000 gallons of alcoholic stimulants, required for Medical Department, for medical and hospital purposes, for an army of 500,000 men,	3,120,000
For establishment and support of military hospitals,	100,000
For pay of private physicians employed by contract,	250,000
Total, - - - - - -	$15,170,000

S. P. MOORE, *Surgeon General.*

ESTIMATE of funds required for the Medical Department, C. S. Army, for the pay of hospital stewards, nurses, cooks, &c., for the period of six months, commencing June 30, 1864, *and ending Dec.* 31, 1864.

For pay of nurses and cooks, not enlisted or volunteers,	$350,000
For pay of hospital stewards, - - - - -	100,000
For pay of matrons, assistant matrons, and ward matrons,	350,000
For pay of ward masters, - - - -	100,000
For pay of hospital laundresses, - - -	150,000
Total, - - - -	$1,150,000

INCIDENTAL AND CONTINGENT EXPENSES.

CONFEDERATE STATES OF AMERICA,
War Department,
Richmond, April 27, 1864.

I estimate that there will be required for the "contingent and incidental expenses of the army," for the period commencing July 1st and ending December 31st, 1864, the sum of one hundred thousand dollars.

JAMES A. SEDDON,
Secretary of War.

NAVY DEPARTMENT.

[No. 1.]

ESTIMATE of the amount required for the compensation of the Secretary of the Navy, clerks and messenger in his office, from the 1st of July to the 31st of December, 1864, inclusive.

For salary of the Secretary of the Navy per act approved February 21st, 1861,	$3,000
For salary of chief clerk, also corresponding clerk and disbursing agent, per act approved March 8th, 1861,	1,050
For salary of register, per act approved April 4th, 1863, at $1,800 per annum,	900
For salary of four clerks on duty at the Navy Department, attached to the offices of orders and detail," "ordnance and hydrography," "provisions and clothing" and "medicine and surgery," per sixth section of act approved March 16th, 1861, at $1,500 each, per annum,	3,000
For salary of one clerk at $1,500 per annum, per act approved January 14th, 1862,	750
For salary of two clerks, at $1,200 each, per annum, per act approved March 8th, 1861,	1,200
For salary of one clerk, at $1,200 per annum, per act approved April 4th, 1863,	600
For salary of one clerk, at $1,200 per annum, per act approved January 14th, 1862,	600
For salary of one clerk, at $1,000 per annum, per act approved March 8th, 1861,	500
For salary of one draftsman, at $1,200 per annum, per act approved January 14th, 1862,	600
For salary of one draftsman, at $1,200 per annum, per act approved April 4th, 1863,	600
For salary of two clerks, at $1,500 each, per annum, per act approved February 17th, 1864,	1,500
For salary of one messenger, at $500 per annum, per act approved March 8th, 1861,	250
Amount required to meet increase of salary authorized by the act to increase the pay of certain officers and employees of the executive and legislative departments, approved October 13th, 1862, and act amendatory thereof, approved April 29th, 1863, from the 1st of July to the 31st of December, 1864, inclusive,	1,450
	$16,000

Sixteen thousand dollars.

S. R. MALLORY,
Secretary of the Navy.

NAVY DEPARTMENT, April 22, 1864.

[No. 2.]

ESTIMATE of the amount required for compensation of the clerks in the office of the Secretary of the Navy, under act "to increase their pay," approved January 30th, 1864, from the 15th of May to the 30th of June, 1864, inclusive: provided the increase be authorized by law.

For compensation of the Secretary of the Navy, clerks and messenger in his office, - - - - - $1,689 66

One thousand six hundred and eighty-nine dollars and sixty-six cents.

ESTIMATE of the amount required for compensation of the clerks in the office of the Secretary of Navy, under act "to increase their pay," approved January 30th, 1864, from the 1st of July to the 31st of December, 1864, inclusive: provided the increase be authorized by law.

For compensation of the Secretary of the Navy, clerks and messenger in his office, - - - - - $6,931 37

Six thousand nine hundred and thirty-one dollars and thirty-seven cents.

S. R. MALLORY,
Secretary of the Navy.

NAVY DEPARTMENT, April 22, 1864.

[No. 3.]

ESTIMATE of the amount required for the incidental and contingent expenses of the Navy Department from the 1st of July to the 31st of December, 1864, inclusive.

For fuel, lights, stationery, telegrams, postage, furniture, labor, &c., - - - - - - - $15,000

Fifteen thousand dollars.

S. R. MALLORY,
Secretary of the Navy.

NAVY DEPARTMENT, April 22, 1864.

[No. 4]

ESTIMATE of amount required under the head of "Pay of the Navy," for the half year ending on the 31st day of December, 1864

	For whom required.	Average yearly rate of pay.	Yearly average amount.	Average for half year.	Amount.
4	Admirals,	$6,000	$24,000 00	$12,000 00	
10	Captains,	4,700	47,000 00	23,500 00	
31	Commanders,	3,700	114,700 00	57,350 00	
100	First Lieutenants,	2,834	283,400 00	141,700 00	
25	Second Lieutenants,	1,815	45,375 00	22,687 50	
20	Masters in line of promotion,	1,665	33,300 00	16,650 00	
12	Paymasters,	3,225	38,700 00	14,350 00	
40	Assistant Paymasters,	1,875	75,000 00	37,500 00	
22	Surgeons,	3,175	69,850 00	34,925 00	
15	Passed Assistant Surgeons,	1,950	29,250 00	14,675 00	
30	Assistant Surgeons,	1,515	45,450 00	22,725 00	
1	Engineer in Chief,	3,000	3,000 00	1,500 00	
12	Chief Engineers,	2,960	35,520 00	17,760 00	
20	Passed Midshipmen,	1,550	31,000 00	15,500 00	
106	Acting Midshipmen,	500	53,000 00	26,500 00	
50	First Assistant Engineers,	1,800	90,000 00	45,000 00	
150	Second Assistant Engineers,	1,600	240,000 00	120,000 00	
150	Third Assistant Engineers,	1,400	210,000 00	105,000 00	
10	Boatswains,	1,725	17,250 00	8,625 00	
20	Gunners,	1,725	34,500 00	17,250 00	
20	Carpenters,	1,725	34,500 00	17,250 00	
6	Sail Makers,	1,725	10,350 00	5,175 00	
					$777,622 50

For the pay of five thousand seamen, ordinary seamen, landsmen, boys, firemen, coal heavers at $288, ... $720,000 00
Add for contingencies not otherwise to be estimated for, say 10 per cent., 149,762 25
Total amount required for "pay of the navy," for the half year ending December 31st, 1864, one million six hundred and forty-seven thousand three hundred eighty-four dollars and seventy-five cents, ... $1,647,384 75

Respectfully submitted,

JOHN DEBREE,
Paymaster C. N., in charge,

OFFICE PROVISION AND CLOTHING,
Richmond, April 20, 1864.

S. R. MALLORY,
Secretary of the Navy.

NAVY DEPARTMENT,
April 22, 1864.

[No. 5.]

ESTIMATE of amount required under head of "Provision and Contingencies in Paymaster's Department," for half year ending 31st December, 1864.

FOR WHAT PURPOSE REQUIRED.	Numb'r of rations.	Ave'ge cost of ration.	AMOUNT.	AMOUNT.
For the subsistence of 5000 men for the six months ending on the 31st day of December, 1864—one ration per day—5000 by 183 days	915,000	$2.00	$1,830,000	
For contingencies in Paymaster's Department, as for rents, freight, cooperage, storage, &c., say			35,000	
Add for contingencies that cannot be enumerated, or otherwise estimated for, say 10 per cent. on the above amounts			186,000	
Total amount required for "Provision and Contingencies, in Paymaster's Department," during the half year ending December 31, 1864—two millions fifty-one thousand five hundred dollars				$2,051,500

OFFICE PROVISION AND CLOTHING,
Richmond, April 20, 1864.

Respectfully submitted,
JOHN DE BREE,
Paymaster C. N., in charge.

NAVY DEPARTMENT, April 22, 1864.
S. R. MALLORY, *Secretary of the Navy.*

[No. 6.]

ESTIMATE of the amount required under the head of "Ordnance and Ordnance Stores" from the 1st of July to the 31st of December, 1864, inclusive.

For cannon,	$100,000 00
Gun carriages and equipments,	100,000 00
For projectiles of all kinds,	100,000 00
Laboratory and other stores,	50,000 00
For cannon, musket powder and saltpetre,	150,000 00
For pay of mechanics, laborers, &c.,	400,000 00
Improvements and repairing buildings at Richmond, Charlotte and Atlanta,	200,000 00
Machinery, tools, &c.,	200,000 00
Expenses of naval powder mills at Columbia,	20,000 00
For contingent expenses, including freight and transportation, hire of agents, teams, wagons and horses, rent of store houses, machinery, &c., and for fuel, lights, postage and stationery,	80,000 00
One million four hundred thousand dollars,	$1,400,000 00

JOHN M. BROOKE, *Commander in charge.*
S. R. MALLORY, *Secretary of the Navy.*
Navy Department, April 22, 1864.

[No. 7.]

ESTIMATE of the amount required for the construction of iron-clad vessels in the Confederate States, from the 1st of July to the 31st of December, 1864, inclusive.

For construction of iron-clad vessels in the Confederate States, $2,000,000 00

Two millions of dollars.

S. R. MALLORY,
Secretary of the Navy.

Navy Department, April 22, 1864.

[No. 8.]

ESTIMATE of the amount required for repairs of vessels from the 1st of July to the 31st of December, 1864, inclusive.

For repairs of vessels, $300,000 00

Three hundred thousand dollars.

S. R. MALLORY,
Secretary of the Navy.

Navy Department, April 22, 1864.

[No. 9.]

ESTIMATE of the amount required for the equipment and stores of vessels, including wear and tear, from the 1st July to the 31st of December, 1864, inclusive.

For equipment and stores of vessels, $500,000 00

Five hundred thousand dollars.

Respectfully submitted,
JOHN K. MITCHELL,
Commander in charge of office of Orders and Detail.
Richmond, Va., 20th April, 1864.

S. R. MALLORY,
Secretary of the Navy.
Navy Department, April 22, 1864.

[No. 10.]

ESTIMATE of the Amount Required under the Head of "Contingent Enumerated," from the 1st of July to the 31st of December, 1864, inclusive, for the following purposes, viz:

Freight and transportation, printing and stationery, advertising, models and drawings, repair of fire engines and hose, maintenance of horses and oxen drawing teams, carts, lumber wheels, and the purchase and repair of working tools, postage on public letters, fuel, oil and candles for navy-yards and shore stations, pay of watchmen, and incidental labor not chargable to other appropriations, wharfage, dockage and rent, travelling expenses of officers and others under orders, funeral expenses, store and office rent, commissions and pay of navy agents and clerks, pay of naval storekeepers and clerks, flags, awnings and packing boxes, books for libraries of vessels, provisions, and other expenses of recruiting, apprehending deserters, per diem pay of persons attending courts-martial, courts of inquiry, and other services authorized by law, pay of judge advocates, pilotage and tonnage of vessels, and assistance to vessels in distress, and for bills of health and quarantine expenses, $800,000

Eight hundred thousand dollars.

Respectfully submitted,

JOHN K. MITCHELL,

Commander, in charge of Office of Orders and Detail.

Richmond, Va., April 20, 1864.

Navy Department, April 22, 1864.

S. R. MALLORY,

Secretary of the Navy.

[No. 11.]

ESTIMATE for Submarine Batteries, from 1st of July to 31st of December, inclusive.

For submarine batteries, $250,000

Two hundred and fifty thousand dollars,

Respectfully submitted,

JOHN K. MITCHELL,

Commander in Charge of Office of Orders and Detail.

Richmond, Va., April 20, 1864.

Navy Department, April 22, 1864.

S. R. MALLORY,

Secretary of the Navy.

[No. 12.]

ESTIMATE of the Amount Required for Medical Supplies and Surgeons' Necessaries, from the 1st of July to the 31st of December, 1864.

For hospitals and hospital supplies at Richmond, Wilmington, Charleston, Savannah, Mobile, Columbus, St. Marks and Selma,	$100,000
For the purchase of medicines, medical supplies and surgical instruments,	200,000
	$360,000

Three hundred and sixty thousand dollars.

C. S. NAVY DEPARTMENT,
Office of Medicine and Surgery, Richmond, April 19, 1863.

W. A. W. SPOTSWOOD,
Surgeon in Charge.

Navy Department, April 22, 1864.

S. R. MALLORY,
Secretary of the Navy.

[No. 13.]

ESTIMATE of the Amount Required for the Support of the Marine Corps, from the 1st of July to the 31st of December, 1864, *inclusive.* (*See detailed estimates.*)

For the support of the Marine Corps,	$711,418

Seven hundred and eleven thousand four hundred and eighteen dollars.

Navy Department, April 22, 1864.

S. R. MALLORY,
Secretary of the Navy.

DETAILED ESTIMATE of Pay of Officers, Non-Commissioned Officers and Privates, of the Confederate States Corps of Marines, from July 1st, 1864, to December 31st, 1864.

No.	RANK.	Pay per month.	Additional service pay at $9 per month.	Forage for horses at $3 each.	TOTAL	Undrawn clothing & travelling allowance to discharg'd soldiers	AGGREGATE.
1	Colonel	$195 00	$54 00	$24 00	$1,638 00		$1,638 00
1	Lieutenant Colonel	170 00	72 00	24 00	1,596 00		1,596 00
1	Major	150 00	54 00	24 00	1,368 00		1,368 00
1	Major and Paymaster	162 00	18 00	24 00	1,224 00		1,224 00
1	Major and Adjutant	162 00	27 00	24 00	1,278 00		1,278 00
1	Major and Quartermaster	162 00	45 00	24 00	1,386 00		1,386 00
10	Captains	1,300 00	90 00		8,340 00		8,340 00
10	First Lieutenants	900 00			5,400 00		5,400 00
20	Second Lieutenants	1,600 00			9,600 00		9,600 00
1	Sergeant Major	25 00			150 00		150 00
1	Quartermaster Sergeant	25 00			150 00		150 00
6	First Sergeants	144 00			864 00		864 00
30	Sergeants	630 00			3,780 00		3,780 00
36	Corporals	612 00			3,672 00		3,672 00
12	Drummers and fifers	192 00			1,152 00		1,152 00
516	Privates	7,740 00			46,440 00	$10,000 00	56,440 00
1	Clerk to Headquarters	250 00			1,500 00		1,500 00
1	Clerk to Paymaster	250 00			1,500 00		1,500 00
650		$14,669 00	$360 00	$144 00	$91,038 00	$10,000 00	$101,038 00

HEADQUARTERS C. S. CORPS OF MARINES,
Richmond, Va., April 16, 1864.

Respectfully submitted,
RICH'D T. ALLISON, *Major and Paymaster C. S. M. C.*

Approved, and respectfully forwarded:
LLOYD J. BEAL, *Colonel Commandant.*

DUPLICATE.

There will be required for the Quartermaster's Department of the C. S. Marine Corps for six months, commencing the 1st day of July, and ending the 31st day of December, 1864, the sum of $610,380 00.

1st. For clothing,	$ 94,400 00
2d. For provisions,	388,700 00
3d. For fuel,	49,800 00
4th. For purchase of ordnance stores, flags, drums, fifes, and repairs of arms,	16,000 00
5th. For transportation of officers and troops, and expenses of recruiting,	10,000 00
6th. For Quartermaster's clerk,	1,500 00
7th. For forage,	5,000 00
8th. For contingencies—compensation to members of courts martial and witnesses, rent of quarters, offices and store-rooms, where there are no public buildings, printing blanks and advertising, books and stationery, telegraphing and postage, apprehension of deserters, office furniture, straw, bed sacks, axes, spades and shovels, brooms and carpenter's tools, burial of deceased marines, office messengers, constant labor,	44,980 00
	$610,380 00

PROVISIONS.

For whom required.		Rations at 3 25 per day.	Amount.
Commissioned officers,	50		
Non-commissioned officers, musicians, and privates,	600		
Total,	650		$388,700 00

CLOTHING.

For whom required.	Enlisted men	Amount.
Non commissioned officers, musicians, and privates, at $157 33⅓ each,	600	$94,400 00

FORAGE.

	Amount.
For sixteen (16) horses,	$5,000 00

FUEL.

For whom required.	No.	Cords.	Total.	Amount.
Commissioned officers,	50	380		
Non-commissioned officers, musicians, and privates,	600	450	830	$49,800 00

A. S. TAYLOR,
Major and Q. M., C. S. Marine Corps.

Approved:
LLOYD J. BEALL,
Colonel commanding Marine Corps.

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RECAPITULATION.

ESTIMATES of the Navy Department for six months, from the 1st of July to the 31st of December, 1864, inclusive.

No. 1.

Estimate of the amount required for the compensation of the Secretary of the Navy, clerks and messenger in his office,	$16,000 00

No. 2.

Estimate of the amount required for compensation of the clerks in the office of the Secretary of the Navy, under act "to increase their pay," approved January 30th, 1864,	8,621 03

No. 3.

Estimate of the amount required for incidental and contingent expenses of the Navy Department,	15,000 00

No. 4.

Estimate of the amount required under head of "Pay of the Navy,"	1,647,384 75

No. 5.

Estimate of the amount required under head of provisions and clothing, &c., in Paymaster's Department,	2,051,500 00

No. 6.

Estimate of the amount required under head of "Ordnance and Ordnance Stores,"	1,400,000 00

No. 7.

Estimate of the amount required for the construction of iron clad vessels in the Confederate States,	2,000,000 00
Amount carried forward,	$7,138,505 78

Amount brought forward,	$7,138,505 78

No. 8.

Estimate of the amount required for repairs of vessels,	300,000 00

No. 9.

Estimate of the amount required for equipment and stores of vessels,	500,000 00

No. 10.

Estimate of the amount required under head of "contingent enumerated,"	800,000 00

No. 11.

Estimate of the amount required for submarine batteries,"	250,000 00

No 12.

Estimate of the amount required for "medical supplies and surgeon's necessaries,"	360,000 00

No. 13.

Estimate of the amount required for "support of the marine corps,"	711,418 00
	$10,059,923 78

Ten million fifty-nine thousand nine hundred and twenty-three dollars and seventy-eight cents.

S. R. MALLORY,
Secretary of the Navy.

NAVY DEPARTMENT, *April* 22, 1864.

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